

Weekly Report of Rainfall compiled at the Meteorological Reporter's Office.

DIVISIONS.	Stations.	Rainfall from 10th to 16th April 1871.	Rainfall from 17th to 23rd April 1871.	RAIN FROM 1st JANUARY 1871.		REMARKS.
				Rain.	Up to date.	
CUTTACK.	Cuttack { Telegraph Office ...	1.10	3.10	6.90	23rd April 1871.	
	Cuttack { Jail ...	0.95	2.90	4.84	ditto.	
	False Point ...	0.70	Not received	4.15	16th April 1871.	
	Jaginpore ...	0.30	ditto	0.80	ditto.	
	Kendraparah ...	0.30	2.10	3.50	23rd April 1871	
	Jugatsingapore ...	1.60	1.50	8.50	ditto.	
	Simunipore ...	Nil	1.20	2.25	ditto.	
	Bainsore ...	2.70	4.83	9.71	ditto.	
	Bhud-truck ...	0.30	1.50	2.05	ditto.	
	Poore ...	Not received	4.28	6.70	ditto	Not received 27th Mar. to 16th Apl.
CHOYA NAGPORE.	Khoordah ...	ditto	Not received	1.05	2nd April 1871.	
	Hazareebaugh ...	0.14	0.21	1.49	23rd April 1871.	
	Birhee ...	0.43	0.28	1.37	ditto.	
	Pachamba ...	Nil	2.18	3.29	ditto.	
	Ranghee ...	ditto	Nil	2.13	ditto.	
	Palamow ...	0.14	ditto	0.75	ditto.	
	Purulia ...	0.03	0.55	2.96	ditto.	
	Chyabassa ...	0.31	0.32	3.92	ditto.	
	Patna ...	0.42	0.78	1.29	ditto.	
	Behar ...	0.05	0.49	1.18	ditto.	
PATNA.	Barh ...	0.21	0.11	1.9	ditto.	
	Dumapore ...	1.01	0.28	1.29	ditto.	
	Gya ...	0.67	1.12	2.11	ditto.	
	Sherghotty ...	Not received	Not received	0.16	9th April 1871	Not received 27th Feb. to 6th Mar.
	Nowadah ...	ditto	ditto	1.09	ditto.	
	Arungahad ...	0.01	1.46	1.90	23rd April 1871	
	Chunpurah ...	Nil	Nil	0.18	ditto.	
	Chuprah ...	1.10	ditto	1.10	ditto.	
	Sewan ...	0.26	0.44	3.68	ditto.	
	Mozufferpore ...	0.50	0.80	1.90	ditto.	
BHAUGULPORE.	Durbhangah ...	1.00	0.73	2.16	ditto.	
	Seetamaroo ...	Nil	0.23	4.58	ditto.	
	Taipore ...	1.10	0.25	1.61	ditto	Not recorded 6th to 19th Mar.
	Mudsubani ...	1.15	1.67	2.82	ditto	From 1st April.
	Arrah ...	0.16	0.90	0.45	ditto.	
	Buxar ...	0.05	0.50	0.78	ditto.	
	Sasaram ...	Not received	0.15	0.15	ditto	Not received 20th Feb. to 16th Apl
	Bhubhooh ...	0.25	0.17	0.85	ditto.	
	Bhugares ...	Nil	0.75	2.00	ditto.	
	Bhuzulpore ...	0.62	0.70	1.97	ditto.	
RAJSHY.	Mudheypoorah ...	0.53	2.45	5.05	ditto.	
	Bauka ...	Nil	0.60	1.95	ditto.	
	Monghyr ...	0.61	0.67	1.44	ditto.	
	Jamooie ...	Nil	1.40	3.18	ditto.	
	Begoosari ...	0.20	0.38	0.98	ditto.	
	Deoghur ...	Nil	2.30	3.22	ditto.	
	Jamtara ...	ditto	1.70	4.70	ditto	From 13th Feb.
	Rajmehal ...	Not received	Not received	2.20	26th Mar. 1871	From 12th Feb.
	Purneah ...	0.75	2.02	4.18	23rd April 1871.	
	Rampore Beaulah ...	0.03	0.20	1.15	ditto.	
BURDWAN.	Nattore ...	0.55	1.25	2.85	ditto.	
	Bograh ...	Nil	1.85	3.25	ditto	Not received 27th Feb. to 6th Mar.
	Dinnarepore ...	ditto	1.22	5.95	ditto.	
	Maldah ...	0.03	1.41	3.35	ditto.	
	Berhampore ...	0.45	2.88	4.89	ditto.	
	Jungipore ...	0.30	0.57	2.16	ditto.	
	Lalbagh ...	0.10	1.16	2.44	ditto	From 16th Jan.
	Jamookandi ...	Not received	0.16	0.16	ditto	From 17th April.
	Purba ...	0.75	1.72	5.27	ditto.	
	Coomercolly ...	0.79	Not received	5.02	16th April 1871.	
PRESIDENT.	Serajunge ...	0.50	1.63	4.49	23rd April 1871.	
	Rampur ...	Nil	1.10	3.70	ditto.	
	Bhowanigunge ...	0.34	2.35	7.27	ditto	From 22nd Jan.
	Titalya ...	0.18	2.97	6.37	ditto.	
	Burdwan ...	0.83	0.71	5.37	ditto.	
	Cutwa ...	0.90	0.52	6.60	ditto.	
	Culna ...	0.26	1.22	6.04	ditto.	
	Bood-Bood ...	0.14	0.78	4.94	ditto.	
	Bancoorah ...	0.80	0.39	4.95	ditto.	
	Raneegunge ...	0.38	0.44	3.27	ditto.	
BURDWAN.	Soore ...	0.38	1.25	3.86	ditto.	
	Hooghly ...	0.40	1.40	4.93	ditto.	
	Serampore ...	0.10	0.90	1.48	ditto	From 20th Mar.
	Howrah ...	0.04	1.45	10.63	ditto.	
	Minapore ...	Nil	1.59	9.13	ditto.	
	Contai { Dy. Collr.'s Office...	0.64	2.88	5.88	ditto.	
	Contai { Engr.'s Office ...	0.90	4.45	7.20	ditto.	
	Gurbetta ...	0.10	1.76	6.35	ditto	From 6th Feb.
	Tunlook ...	0.13	2.86	17.70	ditto.	
	Kishnaghur ...	0.31	0.66	5.03	ditto.	
PRESIDENT.	Boungong ...	0.84	0.63	8.67	ditto.	
	Ranaghat ...	0.37	0.60	6.45	ditto.	
	Meharpore ...	0.55	0.45	4.70	ditto.	
	Choudangah ...	2.30	0.90	6.60	ditto.	
	Kooshteah ...	0.50	0.95	5.75	ditto.	
	Jessore ...	0.58	0.55	8.2	ditto.	
	Khoolneah ...	0.55	1.19	8.27	ditto	From 16th Feb.
	Jenadah ...	1.37	1.14	3.23	ditto	From 6th March.

DIVISIONS.	Stations.	Rainfall from 10th to 16th April 1871.	Rainfall from 17th to 23rd April 1871.	RAIN FROM 1ST JANUARY 1871.		REMARKS.
				Rain.	Up to date.	
PRESIDENCY.— (Continued)	Saugor Island ...	1.10	3.20	8.40	23rd April 1871.	
	Calcutta ...	0.07	1.20	10.02	ditto.	
	Alipore { Jail ...	0.07	0.98	8.95	ditto.	
	{ Hospital... ..	0.06	1.12	8.84	ditto.	
	Barrackpore ...	0.10	0.25	7.08	ditto.	
	Dum Dum ...	0.02	0.69	8.58	ditto.	
	Baraset ...	0.20	0.86	6.85	ditto.	
	Satkerah ...	1.50	1.39	10.87	ditto.	
	Busseerhant ...	0.73	1.20	8.70	ditto.	
	Diamond Harbour ...	1.68	5.36	15.42	ditto.	
	Barripore ...	0.42	2.82	9.50	ditto.	
	Dacca { Telegraph Office ...	0.87	0.94	8.35	ditto.	
	{ Jail ...	1.00	0.50	6.30	ditto.	
DACCA.	Burrisaul ...	0.47	0.84	6.27	ditto.	
	Dowlat Khan ...	0.47	0.12	3.30	ditto.	
	Perozepore ...	2.47	0.33	7.26	ditto.	
	Madaripore ...	2.15	0.20	7.63	ditto.	
	Furzedpore ...	2.63	1.31	9.00	ditto.	
	Mymeusing ...	0.30	1.55	5.14	ditto.	
	Jamalpore ...	0.20	2.12	3.31	ditto.	
	Atteah ...	0.41	Not received	8.69	16th April 1871.	
	Kishorgunge ...	1.38	0.38	4.45	23rd April 1871.	
	Sylhet ...	5.71	0.80	19.36	ditto.	
	Cachar ...	3.50	1.03	19.92	ditto.	
	Hylakandy ...	2.46	Not received	15.99	16th April 1871	From 13th Feb., and not received 20th to 26th Feb. and 6th to 19th March.
	Koyah ...	4.40	0.41	16.13	23rd April 1871.	
CHITTAGONG.	Chittagong { Telegraph Office ...	1.20	0.20	5.80	ditto.	
	{ Jail ...	1.05	0.34	6.04	ditto.	
	Cox's Bazar ...	0.98	Not received	6.62	16th April 1871.	
	Rangamata Hill ...	Not received	ditto	3.44	26th Mar. 1871.	
	Noakhally ...	0.40	0.42	5.80	23rd April 1871.	
	Tipperah ...	1.45	0.40	5.09	ditto.	
	Brahmanbariah ...	0.93	0.84	6.31	ditto.	
	Akyab ...	Nil	Nil	0.80	ditto.	
	Buxa ...	0.80	3.23	8.93	ditto.	
	Gowalparah ...	2.01	Not received	8.14	16th April 1871.	
	Dhobree ...	Not received	3.50	7.90	23rd April 1871	Not recorded 27th Feb. to 5th March and not received 10th to 16th April.
	Toora (Garó Hills) ...	0.76	Not received	5.54	16th April 1871.	
	Darjeeling { Telegraph Office ...	Not received	ditto	3.11	15th Mar. 1871.	
	{ Jail ...	0.84	1.16	5.54	23rd April 1871.	
COCHIN BEHAR.	Rungbee ...	Not received	Not received	1.20	28th Feb. 1871.	
	Falacottah ...	0.10	1.56	4.96	23rd April 1871.	
	Julpigoorie ...	0.54	2.34	7.63	ditto.	
	Boda ...	Nil	2.37	3.58	ditto.	
	Tezporé ...	1.38	2.16	13.78	ditto.	
	Nowgong ...	2.37	1.20	9.75	ditto.	
	Mungledye ...	3.63	Not received	8.75	16th April 1871	From 30th Jan.
	Burpettah ...	2.83	ditto	7.63	ditto.	
	Gowhatty ...	1.82	1.71	7.52	23rd April 1871.	
	Seebangor ...	1.51	Not received	15.72	16th April 1871.	
	Jorehaut ...	1.53	ditto	9.74	ditto	From 27th Feb.
	Golaghat ...	2.50	ditto	16.02	ditto	
	Nazeerah ...	1.78	ditto	14.10	ditto	Not received 20th to 26th Mar.
ASSAM.	Debrooghur ...	Not received	ditto	8.44	9th April 1871.	
	Suddya ...	4.10	ditto	16.41	16th April 1871.	
	Shillong ...	1.38	1.03	3.14	23rd April 1871.	
	Cherrapoonjee ...	8.37	1.50	28.09	ditto	From 18th Feb.
	Jowai ...	1.25	Not received	7.43	16th April 1871.	
	Samoo goodting ...	0.62	ditto	3.13	ditto.	

CALCUTTA,
The 29th April 1871.

HENRY F. BLANFORD,
Meteorological Reporter to the Govt. of Bengal.

Abstract of Observations as received in the Meteorological Reporter's Office, Calcutta,

DURING THE HALF MONTH 15TH TO 28TH FEBRUARY 1871.

N.B.—The Barometric data are reduced for temperatures, and not for height above sea level.

STATIONS.	Height above sea level.	THERMOMETER.										HUMIDITY.										RAINFALL.																						
		BAROMETER.					SOLAR RADIATION.					MEAN OF					MEAN OF					Inches.	No. of days' rain.																					
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		Mean.	4 hours.	10 hours.	16 hours.	22 hours.	Range.	Mean.	Max.	Min.	Day.	Day.	4 hours.	10 hours.	16 hours.	22 hours.	4 hours.	10 hours.	16 hours.	22 hours.																								
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Mean Pressures and Temperatures of the Preceding Table Reduced to Sea Level, with Mean Wind Directions.

STATIONS.	Mean barometric pressures reduced to sea level.	Mean temperature reduced to sea level.	WIND.	
			Proportional prevalence Max=100.	Mean direction.
Port Blair	...	...	...	N 75° E
Madras	29.953	81.0	79	S 17° W
Vizagapatam	29.941	80.8	39	N 21° W
Akyab	29.936	77.0	67	S 43° W
False Point	29.981	77.9	18	S 73° W
Cuttack	29.945	76.4	23	N 37° W
Sauzor Island	29.929	77.2	29	N 13° W
Chittagong	29.953	75.8	21	S 16° W
Calcutta	29.946	75.3	65	N 62° W
Jessore	29.916	72.7	61	S 74° W
Dacca	29.919	74.7	40	S 69° E
Cachar	29.922	71.1	33	N 74° W
Hazareebaugh	29.921	72.7	61	N 71° W
Berhampore	29.923	74.0	67	S 78° W
Gya	...	71.3	64	N 76° W
Parna	29.948	67.3	52	S 42° W
Monghyr	29.894	70.6	34	S 77° W
Darjeeling	29.908	64.6	43	S 69° E
Gowalparah	29.894	71.1	11	N 80° W
Shillong	29.919	69.7	49	N 40° W
Benares	29.914	69.1	25	N 89° W
Roorkee	29.959	65.8	6	

NOTE.

Barometric Pressure.—The pressures in column 2 of the above table for all stations below 500 feet are reduced from those given in column 3 of the table on the previous page by adding the weight of a column of air of the corresponding temperatures given in column 17. For stations of above 500 feet elevation, the reduction is made by Dippe's tables as given in Guyot's "Meteorological and Physical Tables."

Temperature.—The temperatures in column 3 are reduced from those in column 17, on the preceding page, by adding 1° Fahr. for every 350 feet.

Wind Direction.—The mean wind direction and its comparative prevalence are calculated from the whole number of wind observations recorded during the half-month. The latter is given as a percentage of the whole number of observations. The mean direction is calculated in the usual way, by Lambert's formula.

The above being all comparable, afford the data for constructing a meteorological chart for the half-month, which shall show the isobaric and isothermal lines, and the resultant wind directions, which last may be represented by arrows of varying length proportioned to the prevalence of the wind. To these may be added the rainfall from the previous tables.

HENRY F. BLANFORD,

Meteorological Reporter to the Government of Bengal.

CALCUTTA,
The 28th April 1871.

Results of the Meteorological Observations taken at the Surveyor-General's Office, Calcutta, from 22nd to 30th April 1871.

Month.	Date.	Mean reduced barometer.	THERMOMETER.			Mean dry bulb.	Mean wet bulb.	Computed mean dew-point.	Mean degree of humidity.	WIND.			Moon's phases.	GENERAL REMARKS.
			Highest reading.	Lowest reading.	Max. solar radiation.					Prevailing direction.	Max. pressure.	Daily velocity.		
		Inches.	°	°	°	°	°	°			lb	Miles.	In.	
April	22nd	29.728	80.8	72.2	137.6	76.2	71.7	68.5	0.78	Variable	4.2	261.0	0.61	... Chiefly overcast. Brisk wind at 11 A.M., 8½ and 10½ P.M. Thunder after intervals. Lightning at 3 A.M., and from 7 to 9 P.M.; rain from 9½ A.M. to 2, and 8½ to 10 P.M.
	23rd	704	87.6	72.4	142.0	79.7	75.3	72.2	.97	S S W & S	...	200.9	...	Stratoni, cirrocumuli, and cumuli. Lightning on S. W. at 9½ and 11 P.M.
	24th	727	86.3	75.2	142.5	81.2	76.5	73.2	.77	S W & S by W	...	65.0	...	Stratoni, cumuli, and cirrocumuli. Drizzled at midnight.
	25th	759	89.0	77.7	146.0	81.9	78.0	75.3	.81	S & S S E	...	218.9	1.40	Cirrocumuli and cirri. Lightning from 9 to 11 P.M. Thunder and rain from 10 to 11 P.M.
	26th	744	89.2	74.5	140.8	81.9	77.1	73.7	.77	S S W, S W & S	...	165.3	0.40	Overcast, and clouds of different kinds. Thunder at midnight. Lightning at midnight and 8 P.M. Rain from midnight to 3 A.M.
	27th	722	92.6	79.5	147.0	85.0	81.0	78.2	.81	S S W	...	184.1	...	Clear and cumuli. Lightning on E. at 7 P.M.
	28th	765	93.0	80.0	150.2	85.5	80.6	77.2	.77	S by W, S S W & S	...	131.1	...	Cirri, cumuli, and clear.
	29th	752	93.8	81.0	146.5	86.0	81.7	78.7	.80	S S W & S	...	162.6	...	Clear and cumuli.
	30th	709	94.5	80.0	144.8	86.1	81.9	79.0	.80	S & S by W	...	267.8	...	Clear and cirrocumuli.

The mean barometer, as likewise the dry and wet bulb thermometer means, are derived from the twenty-four hourly observations made during the day.

The dew-point is computed with the Greenwich constants.—The figures in column 10 represent the humidity of the air, the complete saturation of which being taken at unity.—The receiver of the lower rain gauge is 1½ feet, and that of the anemometer 70 feet 10 inches, above the level of the ground.—The velocity of wind, as indicated by Robinson's anemometer, is registered from noon to noon.

The extreme variation of temperature during the past nine days	...	22.3
The max. temperature during the past nine days	...	94.5
The max. temperature during the corresponding period of the past year	...	97.8
The mean humidity during the past nine days	...	0.79
The mean humidity during the corresponding period of the past year	...	0.64
		Inches.
The total fall of rain from 22nd to 30th ... { by lower rain gauge	...	2.47
	... { by anemometer gauge	2.30
Ditto, average of seventeen previous years	...	1.02
Ditto, between the 1st January and the 30th April	...	11.81
Ditto, ditto ditto, average of 17 years	...	4.98

The 1st May 1871.

GOPEENAUTH SEN,
In charge of the Observatory.

No. 19



of 1871

SUPPLEMENT TO
The Calcutta Gazette.

WEDNESDAY, MAY 10, 1871.

OFFICIAL PAPERS.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT, separately, on payment of six Rupees per annum if delivered in Calcutta, or twelve Rupees if sent by Post.

Weekly Return of Traffic Receipts on Indian Railways.

EAST INDIAN RAILWAY—MAIN LINE.

Approximate Return of Traffic for Week ended 22nd April 1871, on 1,279½ miles open.

	COACHING TRAFFIC.				MERCHANDISE AND MINERAL TRAFFIC.				Total traffic receipts.	
	Number of passengers.	Coaching receipts.			Weight carried.	Receipts.				
		Rs. As. P.	£	s. d.	Mds. Srs.	Rs. As. P.	£	s. d.	£	s. d.
Total traffic for the week ...	110,617	1,59,669 10 5	14,636	7 8	684,291 30	*4,70,128 10 0	43,095	2 6	57,731	10 2
Or per mile of railway ...	.....	124 12 8	11	8 9	.....	367 6 11	33 13 8	45 2 5		
For previous 15 weeks of half-year	1,616,765½	24,93,724 8 2	228,591	8 3	9,620,467 10	57,77,479 13 3	529,602	6 4	758,193	14 7
Total for 16 weeks ...	1,727,389½	26,53,394 2 7	243,227	15 11	10,304,749 0	62,47,608 7 3	572,697	8 10	815,925	4 9
COMPARISON.										
Total for corresponding week of previous year ...	107,832	1,55,606 13 1	14,263	19 2	788,263 10	4,28,252 15 6	*39,256	10 5	53,520	9 7
Per mile of railway corresponding week of previous year ...	.....	137 8 4	12 12 1	.....	378 7 9	34 13 11	47 6 6			
Total to corresponding date of previous year ...	1,882,357½	32,78,600 0 5	303,538	6 11	11,965,560 20	65,08,738 0 10	596,634	6 3	897,172	13 2

* Rs. 1,290-9-6 added on account of freight of locomotive coal carried on Jubbulpore line.

EAST INDIAN RAILWAY—JUBBULPORE LINE.

Approximate Return of Traffic for Week ended 22nd April 1871, on 223 miles open.

		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£ s. d.
Total traffic for the week ...	4,418	13,875 11 7	1,226 2 2	70,351 30	*21,776 9 9	1,996 3 10	3,222 6 6
Or per mile of railway ...		62 15 8	5 10 0		97 10 6	8 19 0	14 9 0
For previous 15 weeks of half-year	74,040	2,59,862 12 8	23,819 16 9	841,937 0	2,40,921 7 3	22,969 9 4	46,729 6 1
Total for 16 weeks ...	78,458	2,73,228 8 3	26,045 18 11	912,308 30	2,71,698 1 0	24,965 13 2	49,951 12 1
COMPARISON.							
Total for corresponding week of previous year ...	4,111½	12,266 4 7	1,128 9 10	33,687 10	12,216 2 10	1,119 16 4	2,243 6 2
Per mile of railway corresponding week of previous year ...		54 15 4	5 0 9		54 12 6	5 0 5	10 1 2
Total to corresponding date of previous year ...	84,028	2,81,951 7 11	25,845 11 2	661,161 20	1,97,932 7 9	18,143 16 2	43,980 7 4

* Rs. 1,564-3-3 added on account of proportions due from G. I. P. Railway of previous weeks.

EASTERN BENGAL RAILWAY.

Approximate Return of Traffic for Week ended 22nd April 1871, on 156½ miles open.

		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£ s. d.
Total traffic for the week ...	29,313	18,052 11 6	1,654 16 8	134,977 33	28,765 4 7	2,636 16 4	4,291 13 0
Or per mile of railway ...	187	115 5 8	10 11 6	862 0	183 12 10	16 17 0	27 8 6
For previous 15 weeks of half-year	459,922½	2,85,063 10 9	26,130 15 1	1,872,192 3	3,84,593 4 9½	35,254 7 5	61,385 2 6
Total for 16 weeks ...	489,235½	3,03,115 6 3	27,785 11 9	2,007,169 36	4,13,358 9 4½	37,891 3 9	65,676 15 6
COMPARISON.							
Total for corresponding week of previous year ...	25,940½	14,628 13 5	1,340 19 8	126,670 24½	19,335 13 8	1,772 9 1	3,118 8 9
Per mile of railway corresponding week of previous year ...	229	129 2 9	11 16 10	1,119 0	170 11 9	15 13 0	27 9 10
Total to corresponding date of previous year ...	482,160½	2,72,661 14 7½	24,994 0 7	1,781,103 26½	2,82,918 16 6½	25,934 4 7	50,928 5 2

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY.

Approximate Return of Traffic for Week ended 22nd April 1871, on 28 miles open.

		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£ s. d.
Total traffic for the week ...	7,158½	1,113 11 6	111 7 5	8,759 0	308 7 9	30 17 0	142 4 5
Or per mile of railway ...	256	39 12 5	8 19 7	313 0	11 0 3	1 2 0	5 1 7
For previous 3 weeks of half-year	15,930½	2,577 9 6	257 15 2	26,322 0	780 10 3	78 1 3	335 16 5
Total for 4 weeks ...	23,089	3,691 5 0	369 2 7	35,081 0	1,089 2 0	108 18 3	478 0 10
COMPARISON.							
Total for corresponding week of previous year ...	5,830	1,073 12 5	107 7 6	9,973 30	346 3 9	34 12 6	142 0 0
Per mile of railway, corresponding week of previous year ...	208	38 5 7	3 16 8	356 0	12 5 10	1 4 9	5 1 5
Total to corresponding date of previous year ...	17,585	3,264 9 6	326 9 2	39,368 10	1,577 3 6	157 14 5	484 3 7

EAST INDIAN RAILWAY—MAIN LINE.

Approximate Return of Traffic for week ended 29th April 1871, on 1,279½ miles open.

	COACHING TRAFFIC.			MERCHANDISE AND MINERAL TRAFFIC.				Total Traffic Receipts.
	Number of passengers.	Coaching receipts.		Weight carried.	Receipts.			
		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£. s. d.	
Total traffic for the week	110,594½	1,43,530 5 11	13,156 19 1	646,723 10	3,78,104 14 9	34,659 12 4	47,816 11 5	
Or per mile of railway ... ..	.....	112 2 10	10 5 8	.....	295 8 2	27 1 9	37 7 5
For previous 16 weeks of half year	1,727,382½	26,53,394 2 7	243,227 15 11	10,304,749 0	62,47,608 7 3	572,097 8 10	815,925 4 9	
 Total for 17 weeks	1,837,977	27,96,924 8 6	256,384 15 0	10,951,472 10	66,25,713 6 0	607,357 1 2	863,741 16 2	
COMPARISON.								
Total for corresponding week of previous year	101,522½	1,41,747 7 5	12,998 10 4	807,526 30	4,66,287 5 5	42,743 0 1	55,736 10 5	
Per mile of railway, corresponding week of previous year ... ..	.....	125 4 5	11 9 8	.....	412 1 6	37 15 6	49 5 2
Total to corresponding date of previous year	1,983,880	34,20,347 7 10	313,531 17 3	12,773,087 10	69,75,025 6 3	639,377 6 4	952,909 3 7	

EAST INDIAN RAILWAY—JUBBULPORE LINE.

Approximate Return of Traffic for week ended 29th April 1871, on 223 miles open.

		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£ s. d.
Total traffic for the week ...	3,082½	11,482 15 8	1,052 12 2	68,567 30	18,552 10 9	1,700 13 2	2,753 5 4
Or per mile of railway ...	.....	51 7 11	4 14 5	.....	83 3 1	7 12 6	12 6 11
For previous 16 weeks of half year	78,458	2,73,228 8 3	25,045 18 11	912,308 30	2,71,698 1 0	24,905 13 2	49,951 12 1
Total for 17 weeks ...	81,540½	2,84,711 7 11	26,098 11 1	980,876 20	2,90,250 11 9	26,606 6 4	52,704 17 5
COMPARISON.							
Total for corresponding week of previous year ...	3,700½	10,078 11 0	923 17 7	42,401 20	13,671 12 3	1,253 4 11	2,177 2 6
Per mile of railway, corresponding week of previous year ...	.....	45 3 2	4 2 10	.....	61 4 11	5 12 5	9 15 3
Total to corresponding date of previous year ...	87,728½	2,92,030 2 11	26,769 8 9	703,563 0	2,11,604 4 0	19,397 1 1	46,166 9 10

EASTERN BENGAL RAILWAY.

Approximate Return of Traffic for week ended 29th April 1871, on 156½ miles open.

		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£ s. d.
Total traffic for the week ...	35,840	13,106 4 0	1,659 14 9	161,490 37	30,487 13 8½	2,794 14 5	4,454 9 2
Or per mile of railway ...	229	115 11 1	10 12 1	1,032 0	194 13 0	17 17 2	28 9 3
For previous 16 weeks of half year	489,235½	3,03,115 6 3	27,785 11 9	2,007,169 36	4,13,358 9 4½	37,891 3 9	65,076 15 6
Total for 17 weeks ...	525,084½	3,21,221 10 3	29,445 6 6	2,168,660 33	4,43,846 7 1	40,685 18 2	70,131 4 8
COMPARISON.							
Total for corresponding week of previous year ...	25,001½	14,001 8 9	1,283 9 6	144,022 55½	21,121 4 5½	1,936 2 4	3,219 11 10
Per mile of railway, corresponding week of previous year ...	221	123 10 2	11 6 8	1,272 0	186 8 0	17 1 11	28 8 7
Total to corresponding date of previous year ...	457,162	2,86,663 7 4½	26,277 10 1	1,925,126 22½	3,04,040 4 0	27,870 6 11	54,147 17 0

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY.

Approximate Return of Traffic for week ended 29th April 1871, on 28 miles open.

		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£ s. d.
Total traffic for the week ...	6,821½	1,076 4 0	107 12 6	17,015 0	370 4 0	37 0 0	144 12 6
Or per mile of railway ...	243½	34 13 6	3 9	907 27	13 3 6	1 6 5	4 16 2
For previous 4 weeks of half year	23,089	3,691 5 0	369 2 7	35,081 0	1,089 2 0	108 13 3	478 0 10
Total for 5 week ...	29,910½	4,767 9 0	476 15 1	52,096 0	1,459 6 0	145 18 3	622 13 4
COMPARISON.							
Total for corresponding two days of previous year ...	4,878	879 7 0	87 18 11	10,783 20	337 8 0	33 15 0	121 13 11
Per mile of railway corresponding week of previous year ...	174	31 6 7	3 2 10	383 0	12 1 0	1 4 1	4 6 1
Total to corresponding date of previous year ...	17,585	3,204 9 6	326 9 2	39,368 10	1,577 3 6	157 14 5	484 3 7

Meteorological Telegraphic Report for the period 30th April to 6th May 1871.

STATIONS.	Date.	Hour.	Barometer reduced to 32°.	Barometer reduced to sea-level.	THERMOMETER.		Humidity Sat. =100.	WIND.		Rain.	Clouds.	Weather initials.
					Dry.	Wet.		Direction.	Velocity.			
CALCUTTA.	April 30th	10	29.801	29.783	89.0	82.0	73	S by W	...	...	...	b
		16	29.662	29.680	93.7	86.2	72	S	...	...	CK	
	May 1st	10	29.813	29.831	87.9	82.4	78	S	...	...	CK	
		16	29.718	29.736	87.9	82.3	78	S by W	...	...	CK, S	
	2nd	10	29.866	29.884	84.4	75.0	63	N N E	...	...	CK	
		16	29.722	29.740	92.0	80.8	60	N N W	...	...	S, CK	
	3rd	10	29.840	29.858	86.2	79.7	75	W	...	...	CK	
		16	29.721	29.739	92.2	80.0	57	W by S	...	...	K	
	4th	10	29.823	29.841	88.6	81.7	73	S	...	...	K	
		16	29.640	29.748	91.5	80.5	60	S S W	...	...	K	
SAUGOR ISLAND.	5th	10	29.774	29.792	88.7	80.7	69	S W	...	...	K	
		16	29.693	29.711	81.0	75.5	72	E by S	...	...	CS, N	
	6th	10	29.758	29.776	82.6	77.5	76	E	...	0.02	K	
		16	29.611	29.629	91.4	80.5	60	S	...	...	K	
	April 30th	10	29.807	29.813	88	83	89	S	14.8*	...	N	b
		16	29.681	29.687	88	89	83	S	17.5*	...	C, S	b
	May 1st	10	29.839	29.845	86	82	83	S S E	11.6*	...	N	b
		16	29.732	29.738	88	83	80	S	12.9*	...	N	b, m
	2nd	10	29.874	29.880	89	84	80	W	11.6*	...	N	b
		16	29.786	29.792	88	81	72	?	7.9*	...	N	o, u
CHITTAGONG.	3rd	10	29.849	29.855	87	81	76	S	8.2*	...	N	b
		16	29.737	29.743	89	81	69	S	7.1*	...	KS	b
	4th	10	29.836	29.842	88	82	76	S S E	9.9*	...	N	b
		16	29.664	29.670	88	81	72	S S E	11.4*	...	KS	b
	5th	10	29.771	29.777	88	82	76	S	10.9*	1.00	N	b
		16	29.662	29.668	87	82	79	S S E	12.7*	...	N	b, u
	6th	10	29.758	29.764	88	82	76	S E	5.3*	0.30	N	b
		16	29.628	29.634	86	82	83	S E	8.9*	...	N	o, u
	April 30th	10	29.767	29.777	88	81	72	E S E	4.3*	...	...	b, m
		16	29.670	29.779	88	81	72	W	10.2*	...	...	b, m
MADRAS.	May 1st	10	29.801	29.811	89	78	59	N E	4.8*	...	CK	b, m
		16	29.687	29.797	89	81	69	S W	11.7*	...	...	b
	2nd	10	29.775	29.885	89	81	69	E S E	4.2*	...	K, CK	b, m
		16	29.647	29.756	89	82	73	W S W	12.5*	...	...	b
	3rd	10	29.782	29.891	90	84	76	S	4.2*	...	K	b
		16	29.657	29.766	88	81	72	S W	13.6*	...	...	b
	4th	10	29.775	29.884	90	83	73	S	6.2*	...	K	b, m
		16	29.608	29.717	90	82	69	W	10.5*	...	K	b
	5th	10	29.738	29.848	90	81	66	W S W	7.9*	...	...	b
		16	29.708	29.818	82	73	63	N	10.2*	...	KS, CK, K	u
CUTTACK.	April 29th	10	29.879	29.909	91	80	60	E by N	9*	...	...	bc
		16	29.764	29.794	87	77	61	E	10*	...	...	bc
	30th	10	29.855	29.885	89	79	62	E by S	11*	...	...	bc
		16	29.749	29.779	88	77	58	E S E	12*	...	...	bc
	May 1st	10	29.868	29.898	90	78	56	S E	10*	...	...	bc
		16	29.752	29.782	88	77	58	E by S	11*	...	...	b
	2nd	10	29.861	29.891	89	78	59	E S E	11*	...	...	bc
		16	29.723	29.753	88	80	69	E S E	17*	...	...	b
	3rd	10	29.812	29.872	93	80	54	E N E	9*	...	...	b
		16	29.718	29.748	89	79	62	E by N	13*	...	...	b
ARUN.	4th	10	29.829	29.859	92	80	57	E S E	9*	...	...	bc
		16	29.700	29.730	87	79	68	E	10*	...	...	bc
	5th	10	29.801	29.831	92	75	42	N W	6*	...	...	bc
		16	29.682	29.712	91	76	47	N E by E	10*	...	...	bc
	April 30th	10	29.776	29.858	88	79	65	S S W	...	...	...	Fair.
		16	29.604	29.685	93	77	35	S S W	...	...	...	Fair.
	May 1st	10	29.763	29.845	89	79	62	W S W	...	...	...	Fair.
		16	29.655	29.736	95	81	52	S S W	...	...	...	Fair.
	2nd	10	29.792	29.874	87	79	68	W by S	...	...	...	Fair.
		16	29.650	29.731	87	77	37	S E	...	...	C, N	
ARUN.	3rd	10	29.708	29.850	83	72	56	S S W	...	...	N	o
		16	29.608	29.749	92	77	48	S	...	...	...	Fair.
	4th	10	29.744	29.825	90	74	44	S W	...	...	...	Fair.
		16	29.591	29.672	99	74	27	S W	...	...	...	Fair.
	5th	10	29.698	29.779	90	80	63	S	...	...	...	b
		16	29.566	29.637	95	82	55	S	...	...	...	Fair.
	6th	10	29.647	29.728	92	81	60	S S W	...	...	...	Fair.
		16	29.454	29.535	96	83	56	S S W	...	...	...	Fair.
	April 30th	10	29.840	29.855	88	80	69	N N W	1	...	C	b
		16	29.689	29.704	89	82	73	N W	3	...	...	b
ARUN.	May 1st	10	29.860	29.875	88	80	69	W N W	1	...	...	b
		16	29.729	29.744	88	83	80	N W	2	...	K	b
	2nd	10	29.843	29.858	88	82	76	S W	1	...	...	b
		16	29.689	29.704	89	84	80	W	2	...	C	b
	3rd	10	29.830	29.845	88	83	80	S W	1	...	K	b
		16	29.709	29.724	89	83	76	W S W	1	...	K	b
	4th	10	29.838	29.851	86	80	75	E S E	1	...	C, K	b
		16	29.702	29.717	88	83	80	W S W	1	...	K	b
	5th	10	29.774	29.789	87	79	63	E S E	1	...	CK	b
		16	29.659	29.674	89	82	73	N	2	...	C	b

* Velocity of wind in miles per hour.

CALCUTTA,
The 6th May 1871.HENRY F. BLANFORD,
Meteorological Reporter to the Government of Bengal.

**Weekly Report of Rainfall compiled at the Meteorological
Reporter's Office.**

DIVISION.	Stations.	Rainfall from 17th to 23rd April 1871.	Rainfall from 24th to 30th April 1871.	RAIN FROM 1ST JANUARY 1871.		REMARKS.
				Rain.	Up to date.	
CUTTACK.	Cuttack { Telegraph Office ...	3.20	1.90	8.80	30th April 1871.	
	False Point ...	2.90	1.92	6.76	ditto.	
	Jagipore ...	5.20	Not received	9.35	23rd April 1871.	
	Kendraparah ...	Not received	ditto	0.80	16th April 1871.	
	Jugutsingapore ...	2.10	ditto	3.50	23rd April 1871.	
	Samtulpore ...	1.50	ditto	8.50	ditto.	
	Balasore ...	1.20	0.53	2.78	30th April 1871.	
	Bhuddruck ...	4.03	2.37	12.08	ditto.	
	Poore ...	1.80	Not received	2.95	23rd April 1871.	Not received 10th to 16th April.
CHOTA NAGPORE.	Khoordah ...	4.26	1.92	8.62	30th April 1871.	
		3.25	Not received	6.20	23rd April 1871.	
	Hazareebaugh ...	0.21	Nil	1.49	30th April 1871.	
	Burhee ...	0.28	0.54	1.91	ditto.	
	Pachamba ...	2.18	0.13	3.42	ditto.	
	Ranchee ...	Nil	0.36	2.49	ditto.	
PATNA.	Palamow ...	ditto	Nil	0.75	ditto.	
	Purulia ...	0.55	0.69	3.65	ditto.	
	Chyebassa ...	0.32	1.05	4.97	ditto.	
	Patna ...	0.78	Nil	1.29	ditto.	
	Behar ...	0.49	Not received	1.18	23rd April 1871.	
	Barh ...	0.11	Nil	1.29	30th April 1871.	
	Dinapore ...	0.26	ditto	1.29	ditto.	
	Gya ...	1.12	0.80	2.91	ditto.	
	Sherghotty ...	Not received	Not received	0.16	9th April 1871.	Not received 27th Feb. to 5th Mar.
	Nowadah ...	ditto	ditto	1.09	ditto.	
	Arungabad ...	1.46	0.20	2.10	30th April 1871.	
	Chumparan ...	Nil	Nil	0.18	ditto.	
	Chuprah ...	ditto	ditto	1.10	ditto.	
	Sewan ...	0.44	ditto	3.68	ditto.	
	Mozufferpore ...	0.80	ditto	1.90	ditto.	
BHAUGURPORE.	Darbhanga ...	0.73	ditto	2.16	ditto.	
	Seetamarree ...	0.83	ditto	4.58	ditto.	
	Tajpore ...	0.25	ditto	1.61	ditto.	Not recorded 6th to 19th Mar.
	Mudhubani ...	2.44	Not received	3.59	23rd April 1871.	From 1st April.
	Arrah ...	0.20	Nil	0.45	30th April 1871.	
	Buxar ...	0.50	0.10	0.88	ditto.	
	Sasseram ...	0.15	Not received	0.15	23rd April 1871.	Not received 20th Feb. to 16th Apl.
	Bhubhooh ...	0.17	Nil	0.85	30th April 1871.	
	Benares ...	0.75	ditto	2.00	ditto.	
	Bhaugulpore ...	0.70	Not received	1.97	23rd April 1871.	
	Mudheypoorah ...	2.45	ditto	5.05	ditto.	
	Banka ...	0.60	Nil	1.95	30th April 1871.	
	Monghyr ...	0.67	ditto	1.44	ditto.	
	Jamooie ...	1.40	0.30	3.48	ditto.	
	Begosari ...	0.38	Nil	0.98	ditto.	
RAJSHAHY.	Deoghur ...	2.30	1.35	4.57	ditto.	
	Jamtara ...	1.70	Not received	4.70	23rd April 1871.	From 13th Feb.
	Rajmehal ...	Not received	ditto	2.20	26th Mar. 1871.	From 12th Feb.
	Purneah ...	2.02	Nil	4.18	30th April 1871.	
	Rampore Beaulah ...	0.20	ditto	1.15	ditto.	
	Nattore ...	1.25	ditto	2.85	ditto.	
	Bograh ...	1.85	1.82	5.97	ditto.	
	Dinapore ...	1.22	Nil	5.95	ditto.	
	Maldah ...	1.41	ditto	3.35	ditto.	
	Berhampore ...	2.88	0.10	4.99	ditto.	
	Jungipore ...	0.57	0.55	2.71	ditto.	From 16th Jan.
	Lalbagh ...	1.16	0.09	2.53	ditto.	From 17th April.
	Jamookandi ...	0.16	1.29	1.45	ditto.	
	Pabna ...	1.72	1.40	6.67	ditto.	
	Coomercolly ...	Nil	Not received	5.02	23rd April 1871.	
BURDWAN.	Sarajunge ...	1.63	0.40	4.89	30th April 1871.	
	Ringpore ...	1.10	Nil	3.70	ditto.	From 22nd Jan.
	Bhowanigunge ...	2.35	0.88	8.15	ditto.	
	Titalya ...	2.97	Nil	6.37	ditto.	
	Bardwan ...	0.71	1.22	6.59	ditto.	
	Cutwa ...	0.52	0.11	6.71	ditto.	
	Culina ...	1.22	1.50	7.54	ditto.	
	Bood-Bood ...	0.78	1.14	6.08	ditto.	
	Bancooran ...	0.39	1.90	6.85	ditto.	
	Raneegunge ...	0.44	1.22	4.49	ditto.	
	Sooree ...	1.25	0.65	4.51	ditto.	
	Hooghly ...	1.40	1.30	6.23	ditto.	From 20th Mar.
	Serampore ...	0.90	1.90	3.38	ditto.	From 21st April.
	Jahangabad ...	2.30	0.98	3.18	ditto.	
	Towrah ...	1.45	2.08	12.71	ditto.	
PRESIDENCY.	Midnapore ...	1.59	Not received	2.13	23rd April 1871.	
	Contai { Dy. Collr.'s Office ...	2.88	0.25	6.11	30th April 1871.	
	Contai { Engr.'s Office ...	4.45	0.85	8.05	ditto.	
	Gurbetta ...	1.78	1.08	7.43	ditto.	From 6th Feb.
	Tunlook ...	2.86	1.86	19.56	ditto.	
	Kishnaghur ...	0.66	0.41	5.44	ditto.	
	Bongong ...	0.63	0.80	9.47	ditto.	
	Ranaghat ...	0.60	1.10	7.55	ditto.	
	Meharpore ...	0.45	1.12	5.82	ditto.	
	Choadangah ...	0.90	2.55	9.15	ditto.	
	Kooshteah ...	0.95	0.63	6.37	ditto.	
	Jessore ...	0.55	1.19	9.41	ditto.	
	Khoolneah ...	1.19	0.30	8.57	ditto.	From 16th Feb.
	Jenadah ...	1.14	Nil	3.23	ditto.	From 6th March.

DIVISIONS.	Stations.	Rainfall from 17th to 23rd April 1871.	Rainfall from 24th to 30th April 1871.	RAIN FROM 1ST JANUARY 1871.		REMARKS.
				Rain.	Up to date.	
PRESIDENCY.— (Continued.)	Saugor Island ...	3.20	1.50	9.90	30th April 1871.	
	Calcutta ...	1.20	1.86	11.88	ditto.	
	Alipore { Jail ...	0.98	1.60	10.55	ditto.	
	Alipore { Hospital ...	1.12	1.60	10.44	ditto.	
	Barrackpore ...	0.25	1.10	8.13	ditto.	
	Dum Dum ...	0.69	2.31	10.87	ditto.	
	Baraset ...	0.86	1.02	8.47	ditto.	
	Satkerah ...	1.39	1.55	12.42	ditto.	
	Busseerhaut ...	1.20	2.10	10.80	ditto.	
	Diamond Harbour ...	5.36	3.95	19.57	ditto.	
DACCA.	Barrapore ...	2.82	2.20	11.70	ditto.	
	Dacca { Telegraph Office ...	0.94	2.74	11.09	ditto.	
	Dacca { Jail ...	0.50	3.80	10.10	ditto.	
	Burrisaul ...	0.84	0.77	7.04	ditto.	
	Dowlat Khan ...	0.12	0.51	3.81	ditto.	
	Perozepore ...	0.33	0.50	7.76	ditto.	
	Madaripore ...	0.20	0.72	8.35	ditto.	
	Furzedpore ...	1.31	0.95	9.95	ditto.	
	Mymensing ...	1.55	1.10	6.24	ditto.	
	Jamalpor ...	2.62	1.40	4.71	ditto.	
CHITTAGONG.	Atteah ...	0.40	0.46	9.55	ditto.	
	Kishorgunge ...	0.38	1.83	6.31	ditto.	
	Sylhet ...	0.80	2.69	22.05	ditto.	
	Cachar ...	1.03	Not received	19.92	23rd April 1871	
	Hylakandy ...	0.32	ditto	16.31	ditto	From 13th Feb., and not received 20th to 26th Feb. and 6th to 10th March.
	Koyah ...	0.41	ditto	16.13	ditto.	
	Chittagong { Telegraph Office ...	0.20	5.00	10.80	10th April 1871	
	Chittagong { Jail ...	0.34	0.07	6.11	ditto.	
	Cox's Bazar ...	1.83	Not received	8.45	23rd April 1871	
	Rangamatesa Hill ...	Not received	ditto	4.36	16th April 1871	
COCH BEHAR.	Noakhully ...	0.42	0.43	6.23	30th April 1871	
	Tipperah ...	0.40	1.49	6.58	ditto.	
	Brahmanbariah ...	0.86	Not received	6.31	23rd April 1871	
	Akyab ...	Nil	Nil	0.80	30th April 1871	
	Buxa ...	3.23	3.02	11.95	ditto.	
	Gowalparah ...	Not received	Not received	8.14	16th April 1871	
	Dhobree ...	3.50	0.82	8.72	30th April 1871	Not recorded 27th Feb. to 5th March and not received 10th to 16th April.
	Toora (Garo Hills) ...	2.80	Not received	8.34	23rd April 1871	
	Darjeeling { Telegraph Office ...	Not received	ditto	4.10	31st Mar. 1871	
	Darjeeling { Jail ...	1.16	1.14	6.68	30th April 1871	
ASSAM.	Rungbee ...	Not received	Not received	1.20	28th Feb. 1871	
	Falacottah ...	1.56	ditto	4.96	23rd April 1871.	
	Jalpigoorie ...	2.34	0.51	8.04	30th April 1871	
	Boda ...	2.37	0.54	4.08	ditto.	
	Tezpor ...	2.16	1.29	14.47	ditto.	
	Nowgong ...	1.20	Not received	9.82	23rd April 1871	
	Mungledye ...	2.00	ditto	10.75	ditto	From 30th Jan.
	Burpettah ...	1.92	ditto	9.55	ditto.	
	Gowhatti ...	1.71	0.88	8.40	30th April 1871.	
	Sebsaugor ...	1.30	Not received	17.09	23rd April 1871	
ASSAM.	Jorehaut ...	0.64	ditto	10.38	ditto	From 27th Feb.
	Golaghat ...	1.31	ditto	10.33	ditto.	
	Nazeerah ...	0.79	ditto	14.89	ditto	Not received 20th to 26th Mar.
	Debrooghur ...	2.63	ditto	12.67	ditto.	
	Suddya ...	1.96	ditto	18.37	ditto.	
	Shillong ...	1.03	ditto	3.14	ditto.	
	Cherrapoonjee ...	1.50	2.21	30.30	30th April 1871	From 18th Feb.
	Jowai ...	1.72	Not received	9.15	23rd April 1871.	
	Samoogoodting ...	2.24	ditto	5.37	ditto.	

CALCUTTA,
The 5th May 1871.

HENRY F. BLANFORD,
Meteorological Reporter to the Govt. of Bengal.

Abstract of Observations as received in the Meteorological Reporter's Office, Calcutta,

DURING THE HALF MONTH 1st TO 15th MARCH 1871.

N.B.—The Barometric data are reduced for temperatures, and not for height above sea level.

BAROMETER.										THERMOMETER.										HUMIDITY.				RAINFALL.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
STATIONS.	Height above sea level.	MEAN OF					Range.	SOLAR RADIATION.			Mean of max.	Mean daily range.	Mean of min.	MEAN OF				Highest Max.	Absolute range.	Lowest Min.		MEAN OF				In inches.	No. of days' rain.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
		Mean.	4 hours.	10 hours.	16 hours.	22 hours.		Day.	Max.	Min.				Day.	4 hours.	10 hours.	16 hours.			22 hours.	Day.	Mean.	4 hours.	10 hours.	16 hours.			22 hours.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Port Blair	110	29.925	29.937	29.957	29.975	29.985	134	14th	119.5	7th	112.5	83.6	7.8	78.8	82.5	79.8	82.7	85.2	81.9	78.9	14th	93.5	17.5</

HENRY F. BLANFORD,
Meteorological Reporter to the Govt. of Bengal.CALCUTTA,
The 5th May 1871.

Mean Pressures and Temperatures of the preceding Table reduced to Sea Level, with Mean Wind Directions.

STATIONS.	Mean barometric pressures reduced to sea level.	Mean temperature reduced to sea level.	WIND.	
			Proportional prevalence Max=100.	Mean direction.
Port Blair	...	...	...	...
Madras	29.953	82.2	72	S 83° E
Vizagapatam	29.925	82.6	45	S 43° W
Akyab	29.935	77.4	42	N 31° W
False Point	29.950	79.8	53	S 52° W
Cuttack	29.914	78.5	49	S
Saugor Island	29.900	78.2	61	S 11° W
Chittagong	29.955	74.8	34	N 53° W
Calcutta	29.899	76.2	72	S 67° W
Jessore	29.895	74.7	28	S 65° W
Dacca	29.906	74.4	58	S 14° W
Cachar	29.913	70.6	33	S 82° E
Hazareebaugh	29.869	77.0	57	N 82° W
Berhampore	29.898	74.7	62	S 64° W
Gya	?	77.1	34	S 86° W
Patna	29.894	71.1	15	N 79° W
Monghyr	29.861	73.1	8	N 64° E
Darjeeling	29.963	63.7	27	S 74° W
Gowalparah	29.888	68.2	62	N 84° E
Shillong	29.904	70.0	41	S 77° W
Benares	29.889	73.1	22	N 77° W
Roorkee	29.908	70.1	26	N 77° W

NOTE.

Barometric Pressure.—The pressures in column 2 of the above table for all stations below 500 feet are reduced from those given in column 3 of the table on the previous page by adding the weight of a column of air of the corresponding temperatures given in column 17. For stations of above 500 feet elevation, the reduction is made by Dippe's tables as given in Guyot's "Meteorological and Physical Tables."

Temperature.—The temperatures in column 3 are reduced from those in column 17, on the preceding page, by adding 1° Fahr. for every 350 feet.

Wind Direction.—The mean wind direction and its comparative prevalence are calculated from the whole number of wind observations recorded during the half-month. The latter is given as a percentage of the whole number of observations. The mean direction is calculated in the usual way, by Lambert's formula.

The above being all comparable, afford the data for constructing a meteorological chart for the half-month, which shall show the isobaric and isothermal lines, and the resultant wind directions, which last may be represented by arrows of varying length proportioned to the prevalence of the wind. To these may be added the rainfall from the previous tables.

HENRY F. BLANFORD,

Meteorological Reporter to the Government of Bengal.

CALCUTTA,
The 5th May 1871.

Results of the Meteorological Observations taken at the Surveyor-General's Office, Calcutta, from 1st to 7th May 1871.

Month.	Date.	Mean reduced barometer.	THERMOMETER.			Mean dry bulb.	Mean wet bulb.	Computed mean dew-point.	Mean degree of humidity.	WIND.			Rain.	Moon's phases.	GENERAL REMARKS.
			Highest reading.	Lowest reading.	Max. solar radiation.					Prevailing direction.	Max. pressure.	Daily velocity.			
		Inches.	°	°	°	°	°	°			lb	Miles.	In.		
May	1st	29.757	89.0	79.0	142.0	84.8	80.5	77.5	0.80	S & S by W	...	224.4	...	...	Cirrocumuli.
	2nd	.787	92.0	76.8	142.5	83.3	75.9	70.7	.67	W & Variable	...	166.6	...	...	Cirrocumuli.
	3rd	.766	92.2	78.0	147.0	84.9	78.1	73.3	.69	W & W by S	...	84.6	...	...	Cirrocumuli, cumuli, and clear.
	4th	.750	93.0	74.4	147.7	84.0	77.9	73.6	.72	S S W & S by W	3.2	115.7	...	...	Chiefly cumuli. Brisk wind from 7½ to 7½ P.M. Thunder at 8 P.M. Lightning on W. at 7 and 8 P.M.
	5th	.729	90.0	74.0	131.8	78.8	74.7	71.8	.80	E S E & Variable	3.6	239.0	0.25	○	Clear, and clouds of different kinds. Brisk wind from 11½ to 11½ A.M. Thunder at 11½ and 12 A.M., and from 6 to 8 P.M. Lightning from 6 to 8 P.M. Rain at 11½ and 12 A.M., and from 6½ to 8 P.M.
	6th	.705	91.4	74.8	148.5	81.0	75.9	72.3	.76	W N W & Variable	...	202.7	...	...	Chiefly cumuli. Drizzled at 5½ P.M.
	7th	.683	94.3	76.8	150.0	83.8	76.0	73.9	.73	S E & S S W	...	83.3	0.48	...	Chiefly cumuli. Strong wind at 6½ P.M. Hail stone at 6½ P.M. Thunder and Lightning from 6 to 9 P.M. Rain from 6½ to 7½ P.M.

The mean barometer, as likewise the dry and wet bulb thermometer means, are derived from the twenty-four hourly observations made during the day.

The dew-point is computed with the Greenwich constants.—The figures in column 10 represent the humidity of the air, the complete saturation of which being taken at unity.—The receiver of the lower rain gauge is 1½ feet, and that of the anemometer 70 feet 10 inches, above the level of the ground.—The velocity of wind, as indicated by Robinson's anemometer, is registered from noon to noon.

The extreme variation of temperature during the past seven days	...	20.8
The max. temperature during the past seven days	...	94.3
The max. temperature during the corresponding period of the past year	...	103.4
The mean humidity during the past seven days	...	0.74
The mean humidity during the corresponding period of the past year	...	0.69
		Inches.
The total fall of rain from 1st to 7th	... { by lower rain gauge	0.73
	... { by anemometer gauge	0.55
Ditto, average of seventeen previous years	...	1.20
Ditto, between the 1st January and the 7th May	...	12.61
Ditto, ditto ditto, average of 17 years	...	6.19

GOPEENATH SEN,

The 8th May 1871.

In charge of the Observatory.

No. 20



of 1871

SUPPLEMENT TO The Calcutta Gazette.

WEDNESDAY, MAY 17, 1871.

OFFICIAL PAPERS.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT, separately, on payment of six Rupees per annum if delivered in Calcutta, or twelve Rupees if sent by Post.

Proceedings of the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations.

Saturday, the 13th May 1871.

Present:

HIS HONOR THE LIEUTENANT-GOVERNOR OF BENGAL, *presiding.*

J. GRAHAM, Esq., *Advocate-General,*

A. R. THOMPSON, Esq.,

S. C. BAYLEY, Esq.,

V. H. SCHALCH, Esq.,

MOULVY ABDUL LUTEEF KHAN BAHADOOR,

T. M. ROBINSON, Esq.,

F. F. WYMAN, Esq.,

T. H. WORDIE, Esq.,

AND

BABOO DIGUMBER MITTER.

HOOGHLY BRIDGE BILL.

MR. SCHALCH moved that the report of the Select Committee on the Bill for the construction of a bridge across the river Hooghly between Howrah and Calcutta be further considered in order to the settlement of the clauses of the Bill.

The motion was agreed to.

HIS HONOR THE PRESIDENT said that before proceeding with the consideration of the proposed amendments in section 3, he would ask the permission of the Council to proceed with section 4 which he would wish to precede the third section, and he would take the opportunity of explaining the course which the Government proposed to pursue in regard to this matter. At the last meeting of the Council he had explained that he would postpone the consideration of the Bill partly to enable the Council to consider the details of the clauses, and partly in order to enable any hon'ble member of this Council, or of the public who might choose to do so, to propose any alternative scheme by which the money advanced by the Government for the construction of this bridge might be guaranteed in a manner more acceptable to the commercial community and the public at large. In the course of the fortnight that had elapsed he did not think anything had been suggested that might properly be called an alternative scheme in regard to guaranteeing the funds for the construction of the bridge. The only scheme which had been very lately laid before the Government in a somewhat summary shape was the scheme of the Port Trust Commissioners, from which it appeared that the commissioners by a majority of their number had resolved to intimate to the Government their willingness to pledge a certain portion of their property for the interest of the money advanced for the construction not of this bridge, but of a permanent bridge of an entirely different character from that which this Bill contemplated.

The view which His Honor took of that proposition was this, that to entertain it would of course inevitably entail very long delay. It seemed quite clear that if we undertook to consider a proposition of this kind and deferred the consideration of this Bill, the result would be that there must be for years to come correspondence and comparison of the different schemes of rival engineers, and a multitude of other considerations must be passed in review before any conclusion could be come to in respect to this proposal of building a permanent bridge over

the Hooghly. That proposal was at the present moment, if he might so express it, in a most embryo state; that was to say, the gentlemen who advised us in this matter were the Port Trust Commissioners, who had submitted a proposition for the construction of a permanent bridge. That proposition was at present in so vague and uncertain a shape, that he understood the resolution of the majority of the commissioners stated that probably a permanent bridge might be built for £400,000, and if not for £400,000 then for £500,000, and we also knew that an eminent engineer had estimated the bridge to cost £600,000. The whole of these differences in the estimates would have to be settled, and we would have to enter upon a new discussion on a new subject before we could come to any conclusion upon it. Therefore the view which he took was this, that the Government would not be justified in postponing this Bill, and in so doing postponing the construction of a bridge *sine die* or for an indefinite time. He was quite willing to say that in the event of this Bill being passed, this Government would be willing to submit to the Government of India the suggestion of the Port Trust Commissioners. But his impression was that the Government of India were likely to say—"We have fully considered this matter, and we have come to the conclusion that under all the circumstances a floating bridge will be preferable;" and he thought that in that case the Government of India would probably be justified in saying that we should not longer expend time in discussion. The best thing was to build a bridge of some sort, and it appeared to His Honor that we should not be held justified if with the view of possibly getting at some future period a permanent bridge, we postponed in an indefinite manner a proposal which had now taken a definite shape, and was ready for immediate execution. He was quite willing to admit that the question between a floating and a permanent bridge was one that required the gravest and best consideration. He believed that eminent engineers, whose opinions were entitled to the highest consideration, had hitherto concluded that under all the circumstances it was better to go on with this plan for the construction of a floating bridge. He might further say that in the view of an hon'ble member of Council who was at one time concerned in the proposal for constructing a floating bridge, there was considerable advantage in respect to a floating bridge; in this respect, that if it did not answer, or it was considered desirable to remove it, we could remove it. It was not like a permanent bridge, which was irremovable. The advantage of a floating bridge was this, that you could move your boats and materials and use them at some other point in this great river and construct the bridge there.

Well then the determination of the Government being to go on with this Bill, he was anxious to concede all that was possible to the views expressed by the mercantile members of this Council and others of the community with regard to the terminal charge. He felt that to those opinions great respect was due. At the same time recent discussions had led him to hope that those opinions had since been a good deal modified. There were a good many people who were inclined to think that they would rather submit to a terminal charge than do without a bridge. The Government therefore were not prepared to abandon that point. But what His Honor was prepared to do was this. He was prepared to say that beyond obtaining a sufficient guarantee for the money advanced, the Government were not in any sense inclined to oppose their own views to those of the mercantile community. And his object in making this change in respect to the order of sections 3 and 4 was this, that he was quite willing that section 3, which would enable us to levy tolls on the bridge, should be taken as the primary and first source of supply, and that section 4, which would enable us to levy a terminal charge upon goods, should be taken as a secondary source of supply, and one which might perhaps at some future time be abandoned. Our view was that it was absolutely necessary, in order to the construction of this bridge, that we should commence with both these sources of supply; but he was ready to declare, and he did declare, that as far as he was the representative of this Government, when the bridge was in active operation, if it was proved by counting the carriages and carts and other things crossing the bridge, that the tolls would be sufficient to support the bridge, then if the mercantile and the general community of Calcutta should be at that time of the same mind in which they lately were when this Bill was last discussed, we should be glad to defer to that opinion and abandon the terminal charge in favor of a system of charges and tolls wholly upon the bridge. He would not pledge the Government absolutely to do this, because it was quite possible that the mercantile community might find that the system of a railway terminal charge was to them an easier and more convenient mode of charge than the taking of tolls upon the bridge. It must be remembered that not only was it a simpler form of charge, but that it would also get rid of great difficulty and obstruction caused by the collection of tolls from each individual cart and passenger and carriage while crossing the bridge. But however that might be, he merely said this, that possibly the community might change their mind; but if they did not change their mind, he was quite sure that the Government had themselves no such preference for such a particular mode of raising money that it would induce them to oppose the public opinion of the city and of the mercantile community. And therefore he said again that if they wished to get rid of this terminal charge, and it should be proved that the tolls would be sufficient to support the bridge, we should be willing to abandon this particular form of charge.

With the permission of the Council he would therefore postpone the consideration of section 3 till section 4 had been considered.

MR. SCHALCH said that before proceeding to propose the amendments of which he had given notice, he would ask the permission of the Council to say a few words as to what had fallen from His Honor the President in connection with the proposition made by the Port Trust Commissioners. As he (Mr. Schalch) happened to be connected with that body, he was in a position to state the reasons that induced them to make that proposition. They did not desire to postpone the passing of this Bill, or to interfere in any way with the legislative action of this Council; because it would be observed that the Bill in itself made no reference to any special description of bridge; therefore it appeared to him that in passing the Bill we should get rid of any difficulty in regard to the construction of a bridge, either floating or permanent, and then the question would come up, What class of bridge should be constructed?

The Port Commissioners entertained a very strong opinion of the relative advantages to be derived from a floating and a permanent bridge. They felt sure that the advantage to be derived from a permanent bridge would be so very much in excess of that of a floating bridge, especially as regards the goods traffic which could be carried over the bridge without breaking bulk, and that this bridge would so largely increase the value of their property on the strand bank that they were willing, in consideration of the risk attending the additional expense that would be caused by the construction of a permanent bridge, to pledge a portion of their property, the annual value of which would not be less than Rs. 60,000, as security to the Government for the repayment of the sum advanced by the Government for the construction of such a bridge. They felt also that while it was a question that a floating bridge could be constructed for ten lakhs of rupees, there should be no delay in its construction; because it was certain that if a floating bridge could be constructed for such a sum, there would be little difficulty in substituting a permanent bridge subsequently or recovering that amount from the proceeds of the bridge. But when, as we now found, a floating bridge would cost not ten lakhs of rupees, but nearly double that amount, the Port Commissioners were strongly of opinion that the construction of a floating bridge at such a cost would put off for many years the construction of any permanent structure.

Another point was that the Commissioners had failed to put their proposed scheme in a sufficiently full form before the Government. All that they wished to do was, that when the Bill was passed the Government should carefully consider whether, looking to the now greatly increased expenditure for a floating bridge, it might not be better at once to construct a permanent structure; and with the view to enable the Government to do so, they had laid before the Government this scheme, which was merely a rough modification of one which had been already suggested by that eminent engineer Mr. Rendel, showing what alterations might be made so as to bring the construction of the bridge fairly within an expenditure of from forty to fifty lakhs of rupees. If it could be constructed for fifty lakhs, it was scarcely a matter of doubt that with the collateral security now offered by the Port Commissioners, the necessary advances might be made without involving the Government in any risk. And it was merely to enable the Government to re-open the question and consider it in all its bearings that they had submitted the present report. They felt also that while a floating bridge would cause great danger and risk to the heavy boat traffic which was now carried on on the river, that danger would be obviated to a great degree if a permanent bridge were constructed.

HIS HONOR THE PRESIDENT said he should like, before the hon'ble member proceeded with his amendments, to explain the view which this Government had taken with reference to the remarks that had just been made. He was quite willing to admit that he perhaps was wrong in speaking of this Bill as one for the construction of a floating bridge: he had no doubt the Bill would suit either a floating or a permanent bridge. At the same time it was notorious that this Bill had been promoted with the view to the construction of a particular bridge, viz. a floating bridge; and in the position in which the Government of Bengal was now placed, he could not hold out any hope or promise that this Government would take upon itself to consider the relative merits of a permanent bridge as opposed to the scheme which was already advanced, and which was now before the public. All that he could say was that if the Bill should be passed, in submitting the matter to the Government of India, he would also submit the proposal of the Port Trust Commissioners, which he thought was entitled to every respect. If the Government of India should think fit to reconsider the matter, why of course it would be open to them to do so, and there was nothing to prevent their doing so. But he could not give a pledge either on the part of the Government of Bengal or of the Government of India, that if this Bill was now passed, we should delay to go on with the floating bridge, the scheme for which had already proceeded to such an advanced point.

On the motion of MR. SCHALCH, section 4 was amended by the omission of the words "and for goods engaged on the Railway of the East Indian Railway Company into or from their station at Howrah;" and the section was transposed so as to stand before section 3.

Section 3 was agreed to with a verbal amendment.

On the motion of MR. SCHALCH the following section was introduced after section 4:—

"The said Lieutenant-Governor may appoint such person or persons as he shall think fit to collect tolls, fees, and charges under this Act, and also to take charge of the said bridge and to superintend the traffic thereon."

In section 7, on the motion of MOULVY ABDOL LUTEEF, "Hindoostanee and Hindee" were added to the languages in which the bye-laws and tables of tolls are to be exhibited.

Section 8 was passed with verbal amendments.

To section 9 the following clause was added on the motion of MR. SCHALCH:—

"Interest at the rate of four and a half per centum per annum shall be charged on such sums respectively on the 31st day of March and the 30th day of September in each year from the respective dates upon which such sums shall have been advanced up to the date of the opening of the said bridge for traffic; and all sums so charged for interest as aforesaid shall be deemed to be sums advanced within the meaning of this section."

Section 10 was passed after verbal amendments.

Section 11 was agreed to after the correction of a misprint, the words "the said commissioners" being substituted for "three commissioners."

Sections 12 to 16 were agreed to after verbal amendments.

Section 17, after amendment, stood as follows:—

"Whenever the half-yearly accounts to be laid before the Lieutenant-Governor of Bengal under the provisions of this Act shall show a surplus of income over expenditure, such surplus, or so much thereof as the said commissioners shall think fit, may be invested by the commissioners in the purchase in their corporate name of Government securities, and the interest thereof may be accumulated and invested in like manner, with power to the commissioners at any time to dispose of any such securities, and to apply the proceeds and interest thereof, with the sanction of the Lieutenant-Governor, in or towards any of the purposes of this Act."

Section 18 was passed with a verbal amendment.

The following section was introduced after section 20:—

"XX. (a.) After the repayment of all sums advanced under the provisions of section 9, whenever an estimate is submitted or resubmitted pursuant to the next preceding section, if the Government securities then held by the commissioners shall have been declared by them at a meeting, and shall be considered by the Lieutenant-Governor to form a sufficient reserve fund for the purposes of this Act, then the said Lieutenant-Governor shall so regulate the scale of fees, tolls, and charges in relation to the said bridge, as that the probable income derivable therefrom shall be no more than is sufficient to defray the expenditure set forth in the said estimate."

Section 22 was agreed to with a necessary amendment.

Section 24 was passed after the inclusion of sections 24, 25, 26, 28, 29, and 37 amongst the provisions of Act V of 1870 (the Calcutta Port Improvement Act) to be made applicable to this Act.

The schedule as amended stood as follows:—

SCHEDULE.

REFERRED TO IN SECTION III.

Maximum amount of tolls, fees, and charges.

	As.	P.
For every foot-passenger with or without load	...	0 3
For every horse	...	1 0
For every pony	...	0 6
For every buffalo	...	1 0
For every cow, ox or bull	...	0 6
For every calf, sheep, goat or pig	...	0 3
Or per score	...	3 0
For every two-wheeled vehicle without springs	...	1 0
Ditto ditto carrying goods or animals or passengers	...	3 0
For every two-wheeled vehicle with springs	...	2 0
For every four-wheeled vehicle without springs	...	2 0
Ditto ditto carrying goods or animals or passengers	...	4 0
For every four-wheeled vehicle with springs other than a 2nd or 3rd class hackney carriage	...	4 0
For every maund of goods conveyed over the bridge on a tramway or railway	...	0 4
For every empty truck using a tramway or railway	...	4 0
Animals drawing any of the above vehicles to be charged in addition to the charge on the vehicle.		
For every second class hackney carriage	...	1 0
Ditto ditto carrying goods or passengers	...	3 0
For every third class hackney carriage	...	1 0
Ditto ditto carrying goods or passengers	...	2 0
For every palankeen and bearers.	...	2 0

Section 1, the interpretation section, and the preamble and title, were then agreed to.

HIS HONOR THE PRESIDENT intimated that at the next meeting of the Council he hoped that a Bill for the imposition of rates on immoveable property would be brought forward.

The Council was adjourned to Saturday, the 27th instant.

Circular.

From S. C. BAYLEY, Esq., Officiating Secretary to the Government of Bengal in the Judicial Department, to all Commissioners,—(No. 23, dated Fort William, the 10th May 1871.)

PREVIOUS to 1869, the law which rendered it necessary to try every criminal case arising in a division of a district in that division, made it almost indispensable to invest sub-divisional magistrates with the fullest powers, and rendered divisions of districts for many purposes almost small districts in themselves. Act VIII. of 1869, section 3, quite changed that state of things, and made the division of a district comparatively little distinguished for judicial purposes. There appear to be now but few powers which the magistrate in charge of a sub-division can exercise and another magistrate cannot; such as the withdrawal from, or reference to, another magistrate (subordinate to the sub-divisional magistrate) of a pending case (Criminal Procedure, sections 36 and 273), and the removal of a nuisance (section 308). With reference to the terms of sections 66 and 23H, it does not appear that a sub-divisional magistrate can, as such, receive a complaint unless he is specially authorized under sections 23H, 66A, or 66B. But the difficulty which might result from the possible absence of such authority is obviated and power to act in all emergent cases is given by section 68, which enables the sub-divisional magistrate to take cognizance of any offence without a complaint; as well as by sections 133, 135, and 151, by which the police send intimation before arrest, and the offender, after arrest, to the magistrate.

2. Act VIII. of 1869 also contained the provision now incorporated in the Code of Criminal Procedure (section 66B), by which the magistrate of the district is enabled, subject to the orders of the local Government, to empower any magistrate of any grade in his district to entertain cases either on complaint or report: provided, of course, the cases are within the jurisdiction of each.

3. The Lieutenant-Governor, considering that it is desirable that the magistrates of districts should have the fullest possible authority and responsibility in regard to the administration of the whole of their districts, is of opinion that the authority of Government to invest particular officers with general powers should not ordinarily be exercised, and should be confined to special cases and special circumstances. Ordinarily he would leave the delegation to any magistrates subordinate to the magistrate of the district (whether they are in charge of sub-divisions or not) of the power to entertain cases, to the magistrate of the district himself, who will act under the authority conferred on him by section 66B.

4. The Lieutenant-Governor is therefore pleased to withdraw all powers which may at any time before this have been conferred on individual magistrates under section 66A or any former corresponding law. But this will not affect the particular power duly conferred under section 38 when a case has legitimately come before any subordinate magistrate so empowered.

5. It is to be understood that the former orders authorizing magistrates of districts to delegate the power of hearing complaints in certain circumstances, are not by implication to limit that power to those circumstances; the fullest authority is now given to magistrates of districts to exercise their discretion in empowering any magistrate or subordinate magistrate to hear all cases, or any classes of cases, or any particular case, according to his jurisdiction and fitness.

6. At the same time it must be particularly understood that these orders are not intended to encourage magistrates of districts to divest themselves of criminal functions; on the contrary, it is expected that they will exercise the utmost discretion in regard to the power entrusted to the magistrates subordinate to them, whether at head-quarters or in sub-divisions; and since they have been so much relieved by the transfer of rent suits, the Lieutenant-Governor considers that they should themselves take a large share of the criminal business. With this latter view the Lieutenant-Governor is pleased to cancel the orders under which joint-magistrates are usually placed in charge of a head-quarters sub-division. He thinks that the magistrate of the district should ordinarily himself undertake this charge when he is at or near head-quarters, and that it should only be delegated to a subordinate when he is absent in other parts of the district. Exceptions may only be made in the case of the 24-Pergunnahs and any other district in which the general duties of the magistrate and collector are of a very peculiar character.

7. The instructions contained in the last paragraph will, however, not prevent the magistrate from empowering any of his subordinates in the head-quarter portion of the district to hear petitions in any cases, or classes of cases, or coming from any locality. This distribution of the work will require great judgment and discrimination. Things should be so arranged that neither, on the one hand, should the magistrate lose sight of cases which he ought to see or regulate, nor, on the other, should parties be unnecessarily driven about from one magistrate to another before being heard. The great thing is, that the people should not be harassed more than can in any way be avoided. The Lieutenant-Governor fears, from what he has heard, that at present they are at some places far too much handed about from one court to another, and he trusts that this will not be the case in future. It must be remembered that only one officer at one place can have the power to make over a petition to

any other magistrate, viz. the magistrate of the district at head-quarters and the sub-divisional magistrate in his sub-division, so that it cannot legally be that the magistrate should hand over to the joint-magistrate, and the joint-magistrate to the deputy. It will generally be better that magistrates whom it is desired to employ in that capacity, and whose discretion can be trusted, should be empowered to hear certain classes of cases arising within certain local limits, the magistrate of the district always keeping a watch over their proceedings besides retaining certain criminal works himself.

8. Ordinarily, it will of course be desirable that magistrates in charge of sub-divisions should have a general authority to hear complaints and receive cases in their sub-divisions. The magistrate of the district should exercise his own discretion in empowering any other magistrate in a sub-division to hear any cases or classes of cases, subject to the power of withdrawing any case which is possessed by the magistrate of the sub-division.

9. It should be understood, however, that even in the case of sub-divisional magistrates, it is not to be taken as a matter of course that they are to be empowered to hear all cases without reserve. Much must depend on the character of the magistrate and of the locality, and the magistrate of the district should limit the power to hear any classes of cases which he does not think it desirable wholly to entrust to the sub-divisional magistrate. He must always remember that his own responsibility is as complete in the sub-divisions as in any other portion of the district.

10. The Lieutenant-Governor especially desires sub-divisional officers to keep the magistrate of the district promptly informed of any emergent case which they may have taken up under section 68, or of any peculiar difficult or important case which may come before them in the exercise of the powers entrusted to them, so that the magistrate of the district may have an early opportunity of advising them and of withdrawing the case if necessary. They should keep him well informed of any action they may take regarding the removal of nuisances and such like matters.

11. It must be very fully understood that sub-divisional magistrates are most entirely under the control of the magistrate of the district, and no attempt to escape entire and honest subordination will be tolerated. The Lieutenant-Governor hopes that he will have no occasion to interfere for the thorough and complete maintenance of this principle.

12. The arrangement placing joint-magistrates in charge of head-quarters sub-divisions being brought to an end, assistants in charge of sub-divisions will not necessarily be brought to head-quarters on promotion to the grade of joint-magistrate. It will frequently be desirable that the more experienced officer should remain in a part of the district which is far from the magistrate of the district, while a junior officer may assist at head-quarters.

13. Magistrates of districts should lose no time in supplying, by their own order, under section 66B, the want of jurisdiction to hear cases which may be occasioned by the withdrawal of powers heretofore conferred by Government, and they are directed to submit to the commissioners of divisions a report showing what arrangements they have made for the distribution of the criminal work of the whole district. They are competent to alter this distribution from time to time, and to withdraw any of the powers which they have given to any magistrate, but should keep the commissioner generally informed of the nature of the arrangements which they make. And commissioners will be so good as to submit to Government a report showing the arrangements made in the several districts of their divisions. They should give magistrates the benefit of their advice with reference both to their own experience and to what they may see of the working of different practices in the various districts, and they should inform Government of their opinion of the arrangements made, and bring to notice anything that seems to them faulty or objectionable, and anything that seems specially worthy of imitation in other districts.

Meteorological Telegraphic Report for the period 7th to 13th May 1871.

STATIONS.	Date.	Hour.	Barometer reduced to 32°.	Barometer reduced to sea-level.	THERMOMETER.		Humidity Sat. =100.	WIND.		Rain.	Clouds.	Weather initials.
					Dry.	Wet.		Direction.	Velocity.			
CALCUTTA.	May 7th	10	29.739	29.757	88.0	81.4	72	SSW	...	...	K	
		16	29.619	29.639	94.3	83.0	61	SSW	...	...	K	
	8th	10	29.705	29.723	86.0	80.0	75	ESE	...	0.48	CS	
		16	29.628	29.648	88.3	77.3	58	SSW	...	0.06	CS	
	9th	10	29.751	29.769	81.0	77.0	82	S	...	0.07	K	
		16	29.660	29.678	83.1	77.0	75	SW	...	...	S, N	
	10th	10	29.768	29.786	87.4	80.7	74	SSW	...	...	K	
		16	29.663	29.681	88.5	80.0	67	SW	...	...	.....	o
	11th	10	29.774	29.792	86.1	79.4	73	SSW	...	0.24	.....	b
		16	29.637	29.655	89.7	81.0	66	SSW	...	...	S	
	12th	10	29.775	29.793	85.5	80.2	77	S by W	...	0.27	K	
		16	29.650	29.668	89.0	80.5	67	SSW	...	...	K	Low clouds from S by W
	13th	10	29.768	29.784	88.5	79.9	74	SSW	...	0.16	K	
SANGOR ISLAND.		16	29.636	29.654	90.8	79.5	58	SSW	...	...	K	
	7th	10	29.744	29.750	88	82	76	SSW	9.4*	0.10	N	b, v
		16	29.643	29.649	88	83	80	S	9.9*	...	N	b
	8th	10	29.715	29.721	85	80	79	SSE	9.6*	0.20	N	b, m
		16	29.652	29.658	85	78	71	SE	13.7*	...	N	b, u
	9th	10	29.749	29.755	86	82	83	WNW	6.9*	2.00	K	b, v
		16	29.676	29.682	81	76	78	NNE	7.9*	...	N	b, u
	10th	10	29.789	29.795	88	83	80	S	10.2*	...	N	b
		16	29.664	29.670	89	82	73	SSE	13.8*	...	N	b, u
	11th	10	29.792	29.798	87	82	79	SE	20.0*	...	K	b
		16	29.664	29.670	89	83	76	SSE	11.2*	...	N	b
	12th	10	29.793	29.799	85	79	75	SE	10.3*	0.60	K	b, v
		16	29.672	29.678	87	81	76	SSE	15.3*	...	K	b
CHITTAGONG.	13th	10	29.783	29.789	88	82	76	S	6.3*	0.10	K	b, v
		16	29.662	29.668	89	83	75	SSE	10.9*	...	N	b
	6th	10	29.713	29.722	87	75	55	NNE	5.5*	...	CK	b
		16	29.678	29.686	91	77	50	SW	7.3*	...	K	b
	7th	10	29.736	29.744	90	80	63	W	4.5*	...	KS	b
		16	29.606	29.715	87	80	72	WSW	15.7*	...	K	b
	8th	10	29.695	29.803	90	81	66	SW	7.4*	...	KS	b
		16	29.609	29.719	85	80	79	W	14.7*	...	K	b
	9th	10	29.691	29.800	87	81	76	SSE	4.9*	0.40	K	b, v
		16	29.616	29.725	86	80	75	WSW	18.1*	...	K	b
	10th	10	29.751	29.801	87	81	76	SW	6.1*	...	.....	b
		16	29.645	29.755	85	80	79	SW	12.5*	...	KS	u, t, g
	11th	10	29.751	29.861	87	80	72	S	5.1*	0.10	.....	b
MADRAS.		16	29.688	29.799	78	72	73	W	11.7*	...	N	d, u, g
	12th	10	29.738	29.843	85	80	79	ESE	5.0*	0.20	CK	b
		16	29.656	29.767	81	78	86	WSW	12.0	...	N	d, g
	13th	10	29.753	29.864	85	80	79	S	4.5	...	KS	t, g
		16	29.664	29.775	79	75	82	NW	8.1	...	N	d, u, g
	6th	10	29.811	29.841	94	77	43	S by W	10*	...	.....	bc
		16	29.667	29.697	90	79	59	E by S	12*	...	.....	bc
	7th	10	29.837	29.867	94	79	49	NW	5*	...	.....	bc
		16	29.716	29.746	89	81	69	E by S	12*	...	.....	bc
	8th	10	29.810	29.840	96	80	47	S	11*	...	.....	bc
		16	29.688	29.718	90	80	63	ESE	15*	...	.....	b
	9th	10	29.794	29.824	92	78	61	SW by S	10*	...	.....	bc
		16	29.659	29.689	92	76	45	ESE	8*	...	.....	bc
CUTTACK.	10th	10	29.805	29.835	90	77	53	S	5*	...	.....	bc
		16	29.689	29.719	91	78	53	FNE	9*	...	.....	bc
	11th	10	29.810	29.840	93	76	43	NNW	5*	...	.....	bc
		16	29.716	29.746	89	79	62	ESE	14*	...	.....	bc
	12th	10	29.816	29.846	92	76	45	NW	6*	...	.....	bc
		16	29.729	29.759	88	79	65	E	9*	...	.....	bc
	7th	10	29.674	29.756	89	79	62	WSW	...	...	.....	Fair, r
		16	29.541	29.622	92	80	57	SW	...	...	.....	o
	8th	10	29.676	29.758	86	74	54	NW	...	...	.....	Fair, r, t, t
		16	29.557	29.638	95	83	58	SSE	...	...	CS, C	
	9th	10	29.674	29.756	87	80	72	SW	...	...	CS, C, N	d
		16	29.564	29.645	91	82	66	SSE	...	...	.....	o
	10th	10	29.704	29.785	90	81	66	SSW	...	...	.....	Fair.
AKHAB.		16	29.561	29.642	93	82	60	S	...	...	C, S	
	11th	10	29.716	29.798	88	80	69	SW	...	0.10	.....	t, l, r, fair.
		16	29.601	29.682	92	80	57	S	...	...	.....	Fair.
	12th	10	29.688	29.769	91	80	60	SSW	...	...	.....	Fair.
		16	29.567	29.648	90	79	59	SSE	...	...	.....	Fair.
	6th	10	29.742	29.757	88	82	76	W	1	...	K	b
		16	29.609	29.623	89	80	66	WNW	2	...	CS, K	
	7th	10	29.798	29.813	89	81	69	WNW	1	...	CK	
		16	?	?	89	82	73	SW	1	...	K	
	8th	10	29.777	29.792	88	80	75	SSE	1	0.10	C	b
		16	29.712	29.727	88	83	80	SW	1	...	N	b
	9th	10	29.788	29.803	78	78	90	SE	2	1.70	N	b
		16	29.707	29.722	86	80	75	S	1	...	K	b
AKHAB.	10th	10	29.833	29.848	87	81	76	SSW	1	...	K	b
		16	29.722	29.737	88	83	80	SW	1	...	K	b
	11th	10	29.823	29.838	87	81	76	SSE	1	...	C	b
		16	29.712	29.727	88	83	80	WSW	2	...	K	b
	12th	10	29.803	29.818	87	80	72	S	1	0.70	C	b
		16	29.725	29.740	87	81	76	W	1	...	C	b
AKHAB.	13th	10	29.797	29.812	86	80	75	E	1	...	K	b
		16	29.681	29.696	88	82	76	W	1	...	K	

* Velocity of wind in miles per hour.

CALCUTTA,
The 13th May 1871.HENRY F. BLANFORD,
Meteorological Reporter to the Government of Bengal.

**Weekly Report of Rainfall compiled at the Meteorological
Reporter's Office.**

DIVISION.	Stations.	Rainfall from 24th to 30th April 1871.	Rainfall from 1st to 7th May 1871.	RAIN FROM 1ST JANUARY 1871.		REMARKS.
				Rain.	Up to date.	
CUTTACK.	Telegraph Office ...	1.90	2.28	11.08	7th May 1871.	
	Jail ...	1.92	2.06	8.82	ditto.	
	Use Point ...	2.20	Not received	11.55	30th April 1871.	
	Jagipore ...	1.70	1.05	6.95	7th May 1871.	
	Kendraparah ...	2.60	1.30	7.40	ditto.	
	Jugutsingapore ...	1.60	0.80	10.90	ditto.	
	Sumbulpore ...	0.53	Not received	2.78	30th April 1871.	
	Balasore ...	2.37	0.75	12.83	7th May 1871.	
	Bhuddruck ...	0.23	1.20	4.38	ditto.	
	Pooree ...	1.92	0.13	8.75	ditto.	Not received 10th to 16th April.
CHOTA NAGPORE.	Khoordah ...	Not received	Not received	6.20	23rd April 1871.	
	Hazareebaugh ...	Nil	0.08	1.57	7th May 1871.	
	Barhee ...	0.54	0.01	1.92	ditto.	
	Pachamba ...	0.13	0.28	3.70	ditto.	
	Ranchee ...	0.36	Not received	2.49	30th April 1871.	
	Palamow ...	Nil	0.29	1.04	7th May 1871.	
	Purulia ...	0.89	0.36	4.01	ditto.	
	Chyebassa ...	1.05	0.06	5.03	ditto.	
	Patna ...	Nil	0.75	2.04	ditto.	
	Behar ...	0.6	1.73	3.17	ditto.	
PATNA.	Barh ...	Nil	0.90	2.19	ditto.	
	Dinapore ...	ditto	0.15	1.44	ditto.	
	Gya ...	0.80	0.49	3.40	ditto.	
	Sherghotty ...	Not received	Not received	0.16	9th April 1871	Not received 27th Feb. to 2nd Mar.
	Nowadah ...	ditto	ditto	1.09	ditto.	
	Arungabad ...	0.20	0.32	2.42	7th May 1871.	
	Chumpran ...	Nil	Nil	0.18	ditto.	
	Chuprah ...	ditto	0.40	1.50	ditto.	
	Sewan ...	ditto	1.16	4.82	ditto.	
	Mozufferpore ...	ditto	Nil	1.90	ditto.	
BRAHMAPUTRA.	Durbhangah ...	ditto	0.79	2.95	ditto.	
	Seetamarree ...	ditto	0.18	4.76	ditto.	
	Tajpore ...	ditto	Not received	1.61	30th April 1871	Not recorded 6th to 19th Mar.
	Mudhubani ...	ditto	1.08	4.67	7th May 1871	From 1st April.
	Arrah ...	ditto	0.91	1.36	ditto.	
	Buxar ...	0.10	Nil	0.88	ditto.	
	Sasseram ...	Not received	0.30	0.45	23rd April 1871	Not received 20th Feb. to 16th Apl., and 24th to 30th April.
	Bhubhocah ...	Nil	0.28	1.13	7th May 1871.	
	Benares ...	ditto	Nil	2.00	ditto.	
	Bhaugulpore ...	Not received	Not received	1.97	23rd April 1871.	
BRAHMAPUTRA.	Mudheypoorah ...	ditto	1.10	6.15	7th May 1871	Not received 24th to 30th April.
	Banka ...	Nil	0.75	2.70	ditto.	
	Monghyr ...	ditto	0.02	1.46	ditto.	
	Jamooie ...	0.30	0.45	3.93	ditto.	
	Begoesari ...	Nil	0.27	1.25	ditto.	
	Deoghur ...	1.35	1.08	5.65	ditto.	
	Jamtara ...	0.40	0.20	5.30	ditto.	From 13th Feb.
	Rajmehal ...	Nil	Not received	3.20	30th April 1871	From 12th Feb., and not received 25th March to 7th April.
	Purneah ...	ditto	0.53	4.71	7th May 1871.	
	Rampore Beaulah ...	ditto	1.12	2.27	ditto.	
RAJSHY.	Nattore ...	ditto	2.99	5.84	ditto.	
	Bograh ...	1.52	0.72	6.69	ditto.	
	Dinapore ...	Nil	0.66	6.61	ditto.	
	Maldah ...	ditto	0.69	4.04	ditto.	
	Berhampore ...	0.10	1.66	6.65	ditto.	
	Jungipore ...	0.55	1.10	3.81	ditto.	
	Lalbagh ...	0.69	0.64	3.17	ditto.	From 16th Jan.
	Jamookandi ...	1.29	0.90	2.35	ditto.	From 17th April.
	Pubna ...	1.40	0.75	7.42	ditto.	
	Coomercolly ...	Not received	Not received	5.02	23rd April 1871	
RAJSHY.	Serajunge ...	0.40	2.23	7.12	7th May 1871	
	Rungpore ...	Nil	0.60	4.30	ditto.	
	Bhowanigunge ...	0.88	1.67	9.32	ditto.	From 22nd Jan.
	Titalya ...	Nil	1.16	7.53	ditto.	
	Bardwan ...	1.23	0.95	6.64	ditto.	
	Cutwa ...	0.11	0.52	7.23	ditto.	
	Culina ...	1.50	0.98	8.50	ditto.	
	Bood-Bood ...	1.14	0.19	6.27	ditto.	
	Bancoorah ...	1.90	Nil	6.85	ditto.	
	Rancegange ...	1.23	0.74	5.23	ditto.	
BURDWAN.	Sooree ...	0.65	0.66	5.17	ditto.	
	Hooghly ...	1.30	Nil	6.23	ditto.	
	Serampore ...	1.90	0.30	3.08	ditto.	From 20th Mar.
	Jahanabad ...	0.83	0.10	3.28	ditto.	From 21st April.
	Howrah ...	2.08	0.14	12.35	ditto.	
	Midnapore ...	1.60	0.60	11.33	ditto.	
	Contai { Dy. Collr.'s Office ...	0.25	1.10	7.21	ditto.	
	{ Engr.'s Office ...	0.85	0.55	8.60	ditto.	
	Gurbetta ...	1.08	Nil	7.43	ditto.	From 6th Feb.
	Tumlook ...	1.88	0.50	20.06	ditto.	
PRESIDENCY.	Kishnaghur ...	0.41	0.31	5.75	ditto.	
	Bongong ...	0.80	0.25	9.72	ditto.	
	Ramaghat ...	1.10	0.76	8.31	ditto.	
	Meharpore ...	1.12	1.53	7.35	ditto.	
	Choudangah ...	2.55	3.05	12.20	ditto.	
	Kooshateah ...	0.62	1.45	7.82	ditto.	
	Jessore ...	1.19	1.95	11.36	ditto.	

DIVISIONS.	Stations.	Rainfall from 24th to 30th April 1871.	Rainfall from 1st to 7th May 1871.	RAIN FROM 1ST JANUARY 1871.		REMARKS.
				Rain.	Up to date.	
PRESIDENCY. (Continued)	Khoolneah ...	0.30	0.70	9.27	7th May 1871...	From 16th Feb.
	Jenadah ...	Nil	1.12	4.35	ditto	From 6th March.
	Saugor Island ...	1.50	1.40	11.30	ditto.	
	Calcutta ...	1.86	0.25	12.13	ditto.	
	Alipore { Jail ...	1.60	0.67	11.22	ditto.	
	{ Hospital... ..	1.60	0.62	11.06	ditto.	
	Barrackpore ...	1.10	Nil	8.13	ditto.	
	Dum Dum ...	2.31	0.29	11.16	ditto.	
	Baraset ...	1.02	0.51	8.98	ditto.	
	Satkerah ...	1.55	0.17	12.59	ditto.	
	Busseerhaut ...	2.10	0.69	11.49	ditto.	
	Diamond Harbour ...	3.95	0.81	20.38	ditto.	
	Barriopore ...	2.20	0.52	12.22	ditto.	
DACCA.	Dacca { Telegraph Office ...	2.74	Not received	11.09	30th April 1871.	
	{ Jail ...	3.80	0.80	10.90	7th May 1871.	
	Burrisaul ...	0.77	0.82	7.86	ditto.	
	Dowlat Khan ...	0.51	0.82	4.63	ditto.	
	Perazepore ...	0.50	1.32	9.08	ditto.	
	Madaripore ...	0.72	1.96	10.31	ditto.	
	Furzedpore ...	0.95	1.88	11.83	ditto.	
	Mymensing ...	1.10	1.89	8.13	ditto.	
	Jamalpore ...	1.40	Not received	4.71	30th April 1871.	
	Atteah ...	0.46	ditto	9.55	ditto.	
	Kishorgunge ...	1.86	0.64	6.95	7th May 1871.	
	Sylhet ...	2.69	Not received	22.05	30th April 1871	
	Cachar ...	1.18	ditto	21.10	ditto.	
	Hylakandy ...	3.12	ditto	19.43	ditto.	
	Koyah ...	Not received	0.37	16.50	7th May 1871	Not received 24th to 30th April.
CHITTAGONG.	Chittagong { Telegraph Office ...	5.00	Nil	10.80	ditto.	
	{ Jail ...	0.07	0.13	6.24	ditto.	
	Cox's Bazar ...	Not received	Not received	8.45	23rd April 1871.	
	Rangamata Hill ...	1.45	ditto	7.06	30th April 1871.	
	Noakhally ...	0.43	1.59	7.82	7th May 1871	
	Tipperah ...	1.49	1.59	8.17	ditto.	
	Brahmanbariah ...	1.79	0.73	8.83	ditto.	
	Akyab ...	Nil	Nil	0.80	ditto.	
	Buxa ...	3.02	2.53	14.48	ditto.	
	Gowalparah ...	1.64	0.72	13.05	ditto.	
COCH BEHAR.	Dhobree ...	0.82	0.94	9.68	ditto	Not recorded 27th Feb. to 6th March, and not received 10th to 16th April.
	Toora (Garo Hills) ...	2.53	Not received	10.87	30th April 1871.	
	Darjeeling { Telegraph Office ...	Not received	ditto	4.10	31st Mar. 1871.	
	{ Jail ...	1.14	1.12	7.80	7th May 1871.	
	Rungbee ...	Not received	Not received	5.66	31st Mar. 1871.	
	Falacottah ...	Nil	0.39	5.35	7th May 1871.	
	Julpigorie ...	0.51	1.13	9.17	ditto.	
ASSAM.	Boda ...	0.54	1.18	5.26	ditto.	
	Tezporo ...	1.29	3.47	17.94	ditto.	
	Nowgong ...	0.70	2.59	13.11	ditto.	
	Mungledye ...	1.43	Not received	12.18	30th April 1871	From 30th Jan.
	Burpettah ...	1.28	ditto	10.83	ditto.	
	Gowhatty ...	0.88	2.02	10.42	7th May 1871.	
	Sebsangor ...	2.05	Not received	10.67	30th April 1871.	
	Jorehaut ...	0.89	ditto	11.27	ditto	From 27th Feb.
	Golaghat ...	0.55	ditto	10.88	ditto.	
	Nazeerah ...	0.89	ditto	15.78	ditto	Not received 20th to 26th Mar.
	Debrooghur ...	1.27	ditto	13.04	ditto.	
	Suddya ...	Not received	ditto	18.37	23rd April 1871.	
	Shillong ...	0.74	2.46	6.34	7th May 1871.	
	Cherrapunjee ...	2.21	0.93	31.23	ditto	From 18th Feb.
	Jowai ...	0.13	Not received	9.28	30th April 1871.	
	Samoogoodting ...	Nil	ditto	5.37	ditto.	

HENRY F. BLANFORD,

Meteorological Reporter to the Govt. of Bengal.

CALCUTTA,
The 13th May 1871.

Results of the Meteorological Observations taken at the Surveyor-General's Office, Calcutta, from 8th to 14th May 1871.

Month.	Date.	Mean reduced barometer.	THERMOMETER.			Mean dry bulb.	Mean wet bulb.	Computed mean dew-point.	Mean degree of humidity.	WIND.			Rain.	Moon's phases.	GENERAL REMARKS.
			Highest reading.	Lowest reading.	Max. solar radiation.					Prevailing direction.	Max. pressure.	Daily velocity.			
May	8th	Inches. 29.697	88.9	75.0	135.2	80.6	76.3	73.3	0.79	SE & variable	29.8	99.5	0.13	...	Cirrocumuli and overcast. Brisk wind at 1½ p.m. Thunder at 1 p.m. Lightning on S. at 9 p.m. Light rain at 1½, 7, and 8 p.m.
	9th	704	86.9	74.5	145.0	79.9	76.1	73.4	.81	SSE & SW	...	147.3	...	...	Cumuli and clouds of different kinds.
	10th	714	91.8	76.5	144.0	81.8	77.8	75.0	.81	SSW & S	1.7	98.0	0.24	...	Cumuli and overcast. Brisk wind between 4½ and 5 p.m. Thunder at 4 and 5 p.m. Rain at 5 and 6 p.m.
	11th	723	91.2	75.2	147.4	80.8	76.9	74.2	.81	SE & S by W	2.2	140.6	0.27	☾	Clear, cumuli, and overcast. Brisk wind between 5 and 5½ p.m. Thunder at 5½ and 7 p.m. Lightning at 9 and 11 p.m. Rain from 5½ to 7 p.m.
	12th	718	89.2	75.5	146.5	82.2	78.0	75.1	.80	SSW, SE & SSE	...	138.9	0.16	...	Cumuli and overcast. Thunder at 8½ p.m. Lightning on S. W. at 8 p.m. Rain from 8½ to 10 p.m.
	13th	713	91.0	75.6	150.0	82.5	77.5	74.0	.76	S by E & SSW	7.8	114.0	1.40	...	Cirrocumuli, cumuli, and overcast. High wind at 7 p.m. Thunder at 7 and 8 p.m. Lightning from 7 to 9 p.m. Rain at 7 and 8 p.m.
	14th	687	89.0	75.5	145.0	82.1	78.2	75.5	.81	SSE & ENE	...	113.3	...	...	Clear, cumuli, and stratoni.

The mean barometer, as likewise the dry and wet bulb thermometer means, are derived from the twenty-four hourly observations made during the day.

The dew-point is computed with the Greenwich constants.—The figures in column 10 represent the humidity of the air, the complete saturation of which being taken at unity.—The receiver of the lower rain gauge is 1½ feet, and that of the anemometer 70 feet 10 inches, above the level of the ground.—The velocity of wind, as indicated by Robinson's anemometer, is registered from noon to noon.

The extreme variation of temperature during the past seven days	...	17.3
The max. temperature during the past seven days	...	91.8
The max. temperature during the corresponding period of the past year	...	103.6
The mean humidity during the past seven days	...	0.80
The mean humidity during the corresponding period of the past year	...	0.65

The total fall of rain from 8th to 14th	...	{ by lower rain gauge by anemometer gauge	...	2.20
			...	1.72
Ditto,	average of seventeen previous years	...	...	1.17
Ditto,	between the 1st January and the 14th May	...	...	14.81
Ditto,	ditto ditto, average of 17 years	...	...	7.35

GOPEENAUTH SEN,

In charge of the Observatory.

The 15th May 1871.



SUPPLEMENT TO The Calcutta Gazette.

WEDNESDAY, MAY 31, 1871.

OFFICIAL PAPERS.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT, separately, on payment of six Rupees per annum if delivered in Calcutta, or twelve Rupees if sent by Post.

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Proceedings of the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations.

Saturday, the 27th May 1871.

Present:

HIS HONOR THE LIEUTENANT-GOVERNOR OF BENGAL, *presiding.*

J. GRAHAM, Esq., *Advocate-General,*
A. R. THOMPSON, Esq.,
S. C. BAYLEY, Esq.,
V. H. SCHALCH, Esq.,
C. E. BERNARD, Esq.,

MOULVY ABDOL LUTEEF, KHAN BAHADOOR,
F. F. WYMAN, Esq.,
T. H. WORDIE, Esq.,
AND
BABOO DIGUMBER MITTER.

MR. BERNARD took the oath of allegiance and the oath that he would faithfully fulfil the duties of his office.

HOWRAH BRIDGE.

Before moving that the Bill for the construction of a bridge across the river Hooghly between Howrah and Calcutta be passed, MR. SCHALCH moved that the Bill be re-considered in order to the settlement of the clauses, to enable him to move certain amendments therein.

The motion was agreed to.

Verbal amendments were made in sections 3 and 9.

On the motion of MR. SCHALCH the following words were added to section 14, to make it clear that the property of the Port Trust Commissioners should only be liable under this Act so far as it was derived from, or related to, the bridge:—

"And nothing in this Act contained shall be construed so as to render the said Commissioners liable to make good any money payable by them under the provisions of this Act, or otherwise in relation to the said bridge, except out of property and monies held by them in trust as aforesaid."

In the schedule the words "mule or ass" were added to the item charging a toll of six pies for every "pony" going across the bridge: and a new item charging one rupee "for every locomotive steam engine" was inserted.

Mr. SCHALCH then drew attention to the item in the schedule which provided a toll of three annas for every two-wheeled vehicle without springs carrying goods. He pointed out that the terminal charge on goods going by railway was fixed at two pies per maund, and the charge for a hackery carrying goods—twenty maunds being the ordinary load of a hackery—had been fixed at three annas, or about two and one-fifth pies per maund of goods, so as to assimilate the toll on goods crossing the bridge as nearly as possible to the terminal charge of two pies per maund.

BABOO DIGUMBER MITTER said that he thought the toll on goods crossing the bridge should be levied on the weight of the goods and not by the hackery load, as a cart did not always carry the same load.

THE PRESIDENT said he thought that any amendment to the effect of that suggested by the hon'ble member was inadmissible at this stage of the Bill: it would be very inconvenient to consider any such amendment now, and therefore hon'ble members had been requested to give notice of any amendment they wished to move in the schedule. The effect of any such amendment would be to make an essential change in the principle of the schedule, and would involve very difficult considerations, and it would besides be a question whether it would be possible to weigh goods during their transit over the bridge.

MR. WORDIE pointed out that he believed it was settled at the last meeting that hackeries carrying across the bridge goods which had paid the terminal charge should not be subject to the payment of toll; but he believed that there was no provision in the Bill which would secure such exemption.

THE PRESIDENT said that certainly was the intention, and if it was not sufficiently provided for under the Bill, he would undertake to give a pledge that such a charge should not be made, which he trusted would satisfy the hon'ble member.

Mr. Wordie having declared himself satisfied, the Bill was then passed.

PROVINCIAL FINANCES.

HIS HONOR THE PRESIDENT said, the business before the Council being now concluded, he would announce that the meeting would be adjourned to Saturday next, on which day he hoped Mr. Schalch would introduce the Bill for imposing local cesses which he had already obtained leave to bring in.

His Honor would also take the opportunity of laying before the Council a statement which had been drawn up, showing the mode in which he had distributed the money placed at the disposal of the Government of Bengal by the Government of India. He was still inclined to believe that if we were to do all that it was desirable to do in the way of improvement, it would be necessary to obtain by some means additional resources. The Cess Bill which would be brought forward next Saturday would aim at local objects only: it would aim to provide for the people of this country certain advantages which they did not now possess.

As regards the general expenditure which had been hitherto held to be imperial and was now provincial, the Government had, as he had said, drawn up a statement showing the mode in which we proposed to meet the charges thrown upon us. That statement he now held in his hand, and if the Council would permit him he should lay it before them, and should move that it be circulated amongst the members of the Council. He might take this opportunity to announce, with reference to this statement, that the Government had determined at the present moment not to bring in additional Bills for provincial taxation. But as he had said his impression was that eventually additional means would be required if we were to do more than we did at present. As he had observed on the last occasion on which he had laid before the Council a statement of the finances, we were somewhat behind the other Governments in regard to our propositions for provincial taxation, and he had then said that we should probably avail ourselves of the lessons which the experience of other local Governments might give us. Well, the lessons and the experience of those other Governments had hitherto not been very fortunate. We had seen a good many provincial financiers bring forward Bills which they had subsequently been obliged to withdraw. We had seen that the Government of the North-Western Provinces had brought forward a License Tax Bill and subsequently withdrawn it. We had seen that the Government of Bombay had brought forward a Bill for imposing a tax upon feasts, and had subsequently withdrawn it. We had seen that even greater financiers than those he had mentioned had been obliged to withdraw the financial schemes which they had submitted to the representative assemblies who possessed the legislative authority. Now he might say that the object of the Government was this, that we should not bring before this Council any Bill for the imposition of a new tax until our proposals had been thoroughly well considered. Our hope was that when we laid before the Council a Provincial Taxation Bill we should have so well considered the measure, we should have so well balanced it, and we should have so well adjusted it, and fitted it to the means and resources and wants and wishes of the country, that our Tax Bill would be carried by universal acclamation: that we should make our taxes so acceptable that the people would be glad to pay them in consideration of the benefits they would receive, and we should not be put in the somewhat humiliating position of withdrawing our proposals. Therefore the view which the Government took was this, that rather than introduce hasty and insufficiently considered Tax Bills, we should adopt the very

homely plan of cutting our coat according to our cloth. In respect of the expenditure of the present year that was exactly what we had done. We had not considered very many desirable improvements that might be made: but we had considered the amount of money at our disposal, and we had tried to dispose of it to the best advantage. The Government had considered themselves restricted to the limits of that money, and had not attempted to undertake improvements or alterations which would go beyond that limit.

The consequence was that the statement which he had now the honor to submit to the Council showed, as the result of our proposed expenditure for the year 1871-72, an exact equilibrium. In laying that statement before the Council he must explain that the permanent assignment which had been made to us by the Government of India after certain modifications of the resolution of the 14th December last, effected by subsequent resolutions of the Government of India, stood at Rs. 1,19,78,978. In addition to that permanent assignment made to us, and which we shall receive year by year for the expenses of the administration, we had added to our resources a proportion of the savings of the year 1870-71, which was also by a subsequent resolution of the Government of India placed at the disposal of the local Government. Now our course in this respect, compared to the course followed by the other local Governments, might be considered to be somewhat improvident; it might be considered that we had sailed somewhat near the wind. Other Governments, with great appearance of providence and very great reason, had resolved that they would not include these savings of the past year—these windfalls, in the budget allotments of this year; but would reserve them as a means of meeting casual demands which might arise in the course of the year. We had not followed that course; we had added the savings of 1870-71 to the present assignment, in order to obtain the total sum which was exhibited by the statement which he had laid before the Council for expenditure in 1871-72; and our hope is that by economy in the working of the various departments we may succeed in not going beyond those limits; and we trust that if we so use our resources as to tide over the present year, the measures which we may be able to lay before the Council before another year will, by the liberality of the members of this Council, enable us to meet the deficiency which must arise in the subsequent year, owing to the absence of these casual receipts to which he had alluded, and to carry out the improvements in the administration which may be necessary. These receipts from the savings of the year 1870-71 amount to Rs. 5,32,900. We have estimated the receipts from the various departments for the year 1871-72 to amount to Rs. 22,91,554. Adding together, then, the permanent assignment, the savings of 1870-71 allotted to Bengal, and the estimated receipts from our provincial departments, the total sum at our disposal will be Rs. 1,48,03,432. That was the amount the Government proposed to dispose of in the manner shown in the column headed "Provincial grants for 1871-72" in the statement now in his hand.

He might mention that the mode in which the Government of India had allotted to us the assignments for provincial services under the original resolution was taken on the basis of the assignments for the year 1870-71, and was reduced by about seven per cent. The subsequent savings that were given to us for once amounted to Rs. 5,32,900, or about four per cent. of those allotments; and the deduction therefore from the assignments for 1870-71 was not, for the present year, more than about three per cent. Well, let us compare the provision made for the provincial services for the year 1871-72, with the amounts which are thus allotted to us; and it will be found that in respect to the departments of jails, registration, education, and medical—in respect to these four heads, we have not been able to make any considerable savings upon the sums which were provided for those services in the year 1870-71. The consequence is, that the allotments being reduced by three per cent., a deficit is shown in the accounts. Under these four heads—of Jails, Registration, Education, and Medical, we show a deficit of something like Rs. 1,75,000. That deficit has been made up in this way. The department of police had been considerably revised, and the Government had by that revision been able, not only to get over the deficit which would otherwise have occurred, but to establish a surplus amounting to Rs. 61,894. We had also, in respect of printing, obtained a surplus of Rs. 1,11,838. He might explain that this surplus was to a certain extent caused by the operation of a fortunate windfall, which had occurred not so much by diminishing the actual expenditure on account of printing, but by a diminution of the charges of the Alipore jail press, which on a former occasion he had stated to be exorbitant. At the same time it must be stated that the effect of this saving in regard to the nominal printing charge had diminished to a considerable extent the jail receipts. The diminution of the jail receipts did not affect our provincial services, because the fact was that the whole profits of our jail manufactures did not go towards imperial or provincial purposes, but were given over for the purpose of local roads as part of the resources of the district road fund. In this respect only would the local resources be injuriously affected by our present financial arrangements; but it seemed to him that there was no ground for complaint in this respect, because the sum taken from local roads by these arrangements is not a very large sum, and it is a sum which it might be said does not honestly and fairly belong to those local funds, because it was the result of a gross overcharge in respect to jails, and one that would have been brought to an end, and was brought to an end, entirely irrespective of these financial arrangements.

Well, then, the result of the assignments which he had mentioned was that, whereas we had a deficit of Rs. 1,75,000 in the four departments he had already mentioned, in the police and printing departments we had a surplus of Rs. 1,75,000, and therefore the several civil departments exactly balanced one another and established an equilibrium.

There remained the department of public works, which was exhibited separately at the foot of the statement he held in his hand. In respect to this department he would say, as had been said by an eminent financier, Mr. Massey—the late finance minister of the Government of India—that public works were entirely within our own control, so far at least as regards new works. It might be desirable to carry on great public works, and the improvement derived from these works might be enormous; but still they were within our own control. In former years we had sixty or seventy lakhs at our disposal for public works; in 1870-71 that sum was cut down to something like Rs. 35,00,000, and again in the present year it was reduced to Rs. 33,00,000, to which another lakh had been added from the savings, making the assignment on account of public works for 1871-72 Rs. 34,00,000. The Government had determined to restrict the expenditure in this department to the sum which had been allotted to it: we must make the most of it, and administer the department as economically as we can. It was better to do so, by stopping those public works which we can stop, than to involve ourselves in financial distress; and some works must therefore be stopped till happier times.

He would conclude by moving that the statement to which he had referred be circulated.

The motion was agreed to.

The Council was adjourned to Saturday, the 3rd June.

Meteorological Telegraphic Report for the period 21st to 27th May 1871.

STATIONS.	Date.	Hour.	Barometer reduced to 32°.	Barometer reduced to sea-level.	THERMOMETER.		Humidity Sat. =100.	WIND.		Rain.	Clouds.	Weather initials.
					Dry.	Wet.		Direction.	Velocity.			
CALCUTTA.	May 21st	10	29.532	29.600	86.2	81.0	70	W	...	0.01	S, K	
	16	16	29.485	29.483	92.0	81.7	63	W	...	...	K, N	
	22nd	10	29.587	29.605	84.7	81.7	87	E N E	...	0.19	K	Scuds from E. N. E.
	16	16	29.482	29.500	80.6	77.0	82	W S W	...	0.21	...	o
	23rd	10	29.599	29.617	88.0	81.2	76	W S W	...	...	C	
	16	16	29.459	29.477	93.2	83.0	64	W S W	...	...	K, N	
	24th	10	29.592	29.610	88.1	83.2	80	S S W	...	...	C, K	
	16	16	29.549	29.567	83.5	80.0	85	S by W	...	1.40	S	
	25th	10	29.684	29.702	88.5	83.5	80	S W	...	...	S	
	16	16	29.614	29.632	90.4	84.5	76	S S W	...	...	K	
SANGOR ISLAND.	26th	10	29.734	29.752	88.5	84.0	82	S W	...	2.58	KS	
	16	16	29.663	29.681	89.0	84.8	84	S by E	...	...	N	
	27th	10	29.812	29.830	84.5	81.3	87	W	...	0.82	S, CS	
	16	16	29.692	29.710	91.6	85.3	73	S S W	...	...	K	
	21st	10	29.594	29.600	90	85	80	W S W	7.7*	...	N	o
	16	16	29.474	29.480	90	85	80	S	4.6*	...	N	o, m, u
	22nd	10	29.590	29.596	89	81	69	N W	4.1*	0.60	K	b
	16	16	29.521	29.527	79	77	90	E S E	11.6*	0.60	N	o, u
	23rd	10	29.594	29.600	89	85	84	S S E	6.1*	...	N	m
	16	16	29.457	29.463	90	87	88	S S W	13.2*	...	N	o, u
CHITTAGONG.	24th	10	29.604	29.610	88	84	83	S S W	17.1*	0.49	N	o
	16	16	29.566	29.572	90	86	84	S	22.2*	...	N	o
	25th	10	29.707	29.713	89	85	84	S S E	22.0*	0.30	N	m, o
	16	16	29.614	29.620	89	85	84	S	17.9*	...	N	m
	26th	10	29.780	29.786	90	85	80	S	15.8*	0.10	N	o
	16	16	29.683	29.689	89	85	84	S	21.9*	...	N	o
	27th	10	29.812	29.818	88	85	87	S S W	18.0*	0.80	N	m
	16	16	29.711	29.717	89	85	84	S S W	13.6*	...	N	m
	21st	10	29.574	29.684	85	81	83	S W	3.8*	...	KS	b
	16	16	29.497	29.606	82	79	87	S	11.0*	...	KS	u
MADRAS.	22nd	10	29.552	29.661	87	81	76	S	4.9*	...	K, CS	b
	16	16	29.492	29.571	85	81	83	S W	9.9*	...	KS, CS	b
	23rd	10	29.582	29.693	78	77	95	W S W	5.7*	0.10	N	d, o
	16	16	29.479	29.587	87	82	79	S W	12.5*	...	K, CK	b
	24th	10	29.675	29.786	80	78	91	S S W	11.7*	1.70	N	d, u, q
	16	16	29.549	29.660	79	78	95	S	8.4*	0.70	N	r, o, f
	25th	10	29.701	29.811	84	81	87	W	9.8*	2.80	N	d, u, v
	16	16	29.635	29.744	87	84	87	S	16.9*	0.10	K, C	b, v
	26th	10	29.751	29.862	85	82	87	S	9.1*	0.20	KS	u, v, t
	16	16	29.661	29.771	84	83	95	S W	18.6*	0.70	KS	u, g, t
CUTTACK.	27th	10	29.760	29.870	86	83	87	S	6.8*	0.70	K, KS	b, q
	16	16	29.701	29.811	84	82	91	S	17.7*	...	K, KS	t
	20th	10	29.790	29.820	91	77	50	W	7*	...	...	ba
	16	16	29.696	29.726	90	78	56	N E by E	5*	...	...	ba
	21st	10	29.770	29.800	96	71	24	W S W	15*	...	...	ba
	16	16	29.680	29.710	92	76	45	E N E	10*	...	...	ba
	22nd	10	29.732	29.762	96	75	34	W S W	13*	...	...	b
	16	16	29.616	29.646	90	78	56	E S E	13*	...	...	b
	23rd	10	29.727	29.757	95	77	41	W S W	10*	...	...	ba
	16	16	29.632	29.662	87	79	68	E by S	10*	...	...	ba
AHMEDABAD.	24th	10	29.730	29.760	95	77	41	S S W	12*	...	...	ba
	16	16	29.630	29.660	90	79	59	E S E	12*	...	...	...
	25th	10	29.769	29.799	95	80	40	S	8*	...	...	...
	16	16	29.663	29.693	88	81	72	E S E	17*	...	...	b
	26th	10	29.807	29.837	92	78	51	S E by S	11*	...	...	b
	16	16	29.710	29.740	88	80	69	E S E	17*	...	...	b
	20th	10	29.495	29.577	88	80	69	S W	...	...	C	l
	16	16	29.487	29.569	87	77	61	S W	...	...	C	u
	21st	10	29.527	29.608	93	80	54	W S W	...	...	...	Fair.
	16	16	29.331	29.412	?	?	?	S W	...	...	C	...
BOMBAY.	22nd	10	29.515	29.597	87	81	76	W S W	...	0.70	C	l, r, d
	16	16	29.411	29.492	93	83	64	S S W	...	...	C	Fair
	23rd	10	29.537	29.618	92	84	70	S	...	...	KS	Cloudy.
	16	16	29.554	29.637	76	73	86	N W	...	...	N	r, l, t, o
	24th	10	29.585	29.647	88	83	80	S S W	...	1.00	KS, N	r, l, t
	16	16	29.554	29.635	91	84	73	S W	...	...	C, CK	Fair.
	25th	10	29.601	29.743	89	82	73	S W	...	...	...	Fair.
	16	16	29.534	29.615	91	82	66	S W	...	...	...	Fair.
	26th	10	29.698	29.780	89	82	73	S W	...	...	C	...
	16	16	29.600	29.681	93	83	64	S S W	...	...	...	Fair.
MADRAS.	27th	10	29.738	29.819	90	81	66	S S W	...	...	KS	Fair.
	16	16	29.627	29.708	83	99	96	S W	...	...	C	...
	21st	10	29.665	29.680	83	80	87	S E	1	...	N, C	b
	16	16	29.570	29.594	82	80	91	W S W	1	0.70	N, K	b
	22nd	10	29.643	29.658	80	78	91	E S E	1	0.40	N	d
	16	16	29.536	29.551	83	78	78	S	1	0.40	C	b
	23rd	10	29.681	29.696	78	76	90	S S E	1	2.80	...	d, g
	16	16	29.606	29.621	79	77	90	W	2	1.70	N	d
	24th	10	29.733	29.748	84	80	83	S	3	0.10	N	b
	16	16	29.683	29.698	84	82	91	S	3	0.20	N	b
MADRAS.	25th	10	29.841	29.856	84	82	91	S S W	2	...	N	g
	16	16	29.747	29.762	86	82	83	S S W	2	0.10	K, N	b
	26th	10	29.866	29.881	86	82	83	S S W	1	0.30	N, K	b
	16	16	29.787	29.802	86	83	87	S	1	...	K, N	b
	27th	10	29.886	29.901	82	80	91	S E	1	1.30	N	b
	16	16	29.780	29.804	85	82	87	S S W	1	...	C	b

* Velocity of wind in miles per hour.

CALCUTTA,
The 27th May 1871.HENRY F. BLANFORD,
Meteorological Reporter to the Government of Bengal.

**Weekly Report of Rainfall compiled at the Meteorological
Reporter's Office.**

DIVISION.	Stations.	Rainfall from 8th to 14th May 1871.	Rainfall from 15th to 21st May 1871.	RAIN FROM 1st JANUARY 1871.		REMARKS.
				Rain.	Up to date.	
CUTTACK.	Cuttack { Telegraph Office ...	0.10	1.00	12.18	21st May 1871.	
	{ Jail ...	0.07	0.55	10.04	ditto.	
	False Point ...	0.70	Not received	12.65	14th May 1871.	
	Jagipore ...	1.70	ditto.	7.65	ditto.	
	Kendraparah ...	3.30	ditto.	10.70	ditto.	
	Jugutsingapore ...	1.45	ditto.	12.35	ditto.	
	Sumbulpore ...	Nil	ditto.	2.88	ditto.	
	Balasore ...	1.53	0.45	14.86	21st May 1871.	
	Bhuddruck ...	5.05	1.60	11.63	ditto.	
	Pooree ...	0.53	Not received	9.28	14th May 1871	Not received 10th to 10th April.
CHOTA NAAGPUR.	Khoordah ...	Not received	ditto	6.20	23rd April 1871.	
	Hazareebaugh ...	0.14	1.79	3.50	21st May 1871	
	Burhee ...	0.73	1.03	3.71	ditto.	
	Pachamba ...	0.32	1.26	5.28	ditto.	
	Ranchee ...	Not received	Not received	2.49	30th April 1871.	
	Palamow ...	0.31	ditto	1.35	14th May 1871.	
	Purulia ...	2.98	0.59	7.58	21st May 1871.	
PATNA.	Chyebassa ...	0.67	1.40	7.13	ditto.	
	Patna ...	0.94	0.26	3.24	ditto.	
	Behar ...	0.23	1.17	3.56	ditto.	
	Barh ...	0.51	0.46	3.16	ditto.	
	Dinapore ...	1.20	0.02	2.66	ditto.	
	Gya ...	0.64	0.40	4.44	ditto.	
	Sherghotty ...	Not received	Not received	0.16	9th April 1871	Not received 27th Feb. to 2nd Mar.
	Nowadah ...	ditto	ditto	1.09	ditto.	
	Arungabad ...	0.53	0.45	3.45	21st May 1871.	
	Chumparan ...	Not received	Not received	0.18	7th May 1871.	
	Chnpurah ...	1.00	1.00	3.50	21st May 1871.	
	Sewan ...	1.92	0.64	7.38	ditto.	
	Mozufferpore ...	0.60	0.23	2.73	ditto.	
	Durbhangah ...	1.13	Not received	4.38	14th May 1871.	
	Seetamarce ...	2.85	Nil	7.61	21st May 1871.	
	Tajpore ...	Not received	Not received	2.21	7th May 1871	Not recorded 6th to 19th Mar.
	Mudhubani ...	1.33	0.02	6.02	21st May 1871	From 1st April.
	Arrah ...	1.28	0.50	3.14	ditto.	
	Buxar ...	1.51	0.49	2.88	ditto.	
	Sasseram ...	0.62	0.72	1.79	ditto.	Not received 20th Feb. to 10th Apl.
BHAUGULPORE.	Bhubhoah ...	1.07	0.42	2.62	ditto.	
	Benares ...	0.30	Not received	2.30	14th May 1871.	
	Bhangulpore ...	Not received	ditto	1.97	23rd April 1871.	
	Mudheypoorah ...	0.97	0.85	7.99	21st May 1871	Not received 24th to 30th April.
	Banka ...	0.70	0.99	4.39	ditto.	
	Monghyr ...	0.78	0.10	2.34	ditto.	
	Jamooie ...	1.00	0.25	5.18	ditto.	
	Begoosari ...	1.30	2.01	4.56	ditto.	
	Deoghur ...	2.35	1.67	9.67	ditto.	
	Jamtara ...	3.20	1.00	9.50	ditto.	From 13th Feb.
	Rajmehal ...	Not received	Not received	3.20	30th April 1871	From 12th Feb., and not received 25th March to 7th April.
	Purneah ...	0.12	0.32	5.15	21st May 1871.	
RAJSHAYE.	Rampore Beaulah ...	1.68	1.89	5.84	ditto.	
	Nattora ...	1.24	2.24	9.37	ditto.	
	Bograh ...	0.36	Nil	7.05	ditto.	
	Dinapore ...	1.00	3.28	10.89	ditto.	
	Maldah ...	2.35	0.53	6.92	ditto.	
	Berhampore ...	2.91	0.58	10.14	ditto.	
	Jungipore ...	2.80	3.08	10.59	ditto.	
	Lalbagh ...	1.17	1.28	5.62	ditto.	
	Jamookandi ...	1.58	1.93	5.86	ditto.	From 16th Jan.
	Patna ...	2.31	0.41	10.14	ditto.	From 17th April.
	Coomercolly ...	Not received	Not received	5.02	23rd April 1871	
	Serajgunge ...	1.40	3.05	11.66	21st May 1871.	
	Rungpore ...	1.40	1.20	6.90	ditto.	
BARDWAN.	Bhowanigunge ...	2.98	0.55	12.45	ditto.	
	Titilya ...	0.27	0.20	8.00	ditto.	From 22nd Jan.
	Bardwan ...	1.58	0.93	9.20	ditto.	
	Cutwa ...	2.38	0.85	10.46	ditto.	
	Culina ...	4.57	Nil	13.07	ditto.	
	Bood-Bood ...	1.66	0.88	8.81	ditto.	
	Bancoorah ...	3.02	0.63	11.40	ditto.	
	Raneegunge ...	0.26	1.27	7.46	ditto.	
	Sooree ...	1.42	0.49	7.08	ditto.	
	Hooghly ...	5.70	2.04	13.87	ditto.	
	Serampore ...	1.76	0.40	5.84	ditto.	
	Jahanabad ...	3.52	1.06	7.86	ditto.	From 30th Mar.
	Howrah ...	3.78	0.33	16.95	ditto.	From 21st April.
PRESIDENCY.	Midnapore ...	5.58	1.49	18.38	ditto.	
	Contai { Dy. Collr.'s Office ...	3.27	3.70	14.18	ditto.	
	{ Engr.'s Office ...	5.27	5.38	19.25	ditto.	
	Gurbetta ...	2.86	1.05	11.34	ditto.	
	Tumlook ...	2.14	1.49	23.69	ditto.	From 6th Feb.
	Kishnaghar ...	5.87	Nil	11.62	21st May 1871.	
	Bongong ...	6.03	0.73	16.48	ditto.	
	Ranaghat ...	4.67	Nil	12.98	ditto.	
	Melharpore ...	1.31	Not received	8.66	14th May 1871.	
	Choudangah ...	3.90	Nil	16.10	21st May 1871.	
JESSORE.	Kooshitah ...	2.98	0.35	11.15	ditto.	
	Jessore ...	2.40	Nil	13.76	ditto.	

DIVISION.	Stations.	Rainfall from 8th to 14th May 1871.	Rainfall from 15th to 21st May 1871.	RAIN FROM 1st JANUARY 1871.		REMARKS.
				Rain.	Up to date.	
PRESIDENCY.— (Continued)	Khoolneah ...	2.20	0.95	12.51	21st May 1871	From 16th Feb.
	Jenadah ...	Not received	Not received	4.35	7th May 1871...	From 6th March.
	Saugor Island ...	4.00	1.60	17.50	21st May 1871.	
	Calcutta ...	2.68	1.57	16.38	ditto.	
	Alipore { Jail ...	Not received	Not received	11.22	7th May 1871.	
	{ Hospital... ..	1.90	1.18	14.14	21st May 1871.	
	Barrackpore ...	0.96	0.38	9.47	ditto.	
	Dum Dum ...	2.03	0.29	12.49	ditto.	
	Baraset ...	1.28	0.53	10.79	ditto.	
	Satkerah ...	3.91	1.38	17.88	ditto.	
	Busseerhaut ...	2.52	0.54	14.55	ditto.	
	Diamond Harbour ...	4.60	1.30	26.28	ditto.	
	Barripore ...	0.16	1.60	19.98	ditto.	
	Dacca { Telegraph Office ...	5.41	1.22	18.91	ditto.	
DACCA.	{ Jail ...	6.30	1.30	18.50	ditto.	
	Burrisaul ...	2.43	1.28	11.57	ditto.	
	Dowlat Khan ...	1.89	1.78	8.30	ditto.	
	Perozepore ...	2.91	2.30	14.29	ditto.	
	Madaripore ...	3.61	1.17	14.99	ditto.	
	Furreedpore ...	2.98	0.43	15.24	ditto.	
	Mymensing ...	1.85	1.67	11.65	ditto.	
	Jamalpore ...	3.27	Not received	10.63	14th May 1871.	
	Atteah ...	4.28	0.76	14.59	21st May 1871	Not received 1st to 7th May.
	Kishorgunge ...	0.50	Not received	7.45	14th May 1871.	
	Sylhet ...	2.18	ditto	25.98	ditto.	
	Cachar ...	6.77	ditto	28.24	ditto.	
	Hylakandy ...	10.38	ditto	30.43	ditto.	
	Koyah ...	13.20	ditto	29.70	ditto ...	Not received 24th to 30th April.
CHITTAGONG.	Chittagong { Telegraph Office ...	0.70	0.10	11.60	21st May 1871.	
	{ Jail ...	0.70	0.14	7.08	ditto.	
	Cox's Bazar ...	1.60	Not received	10.49	14th May 1871.	
	Rangamata Hill ...	1.09	ditto	9.17	ditto ...	Ditto ditto.
	Noakhally ...	2.66	2.01	12.49	21st May 1871.	
	Tipperah ...	2.40	3.80	14.37	ditto.	
	Brahmanbariah ...	2.65	Not received	11.48	14th May 1871.	
	Akyab ...	2.50	9.40	12.70	21st May 1871.	
	Buxa ...	3.99	5.83	24.30	ditto.	
	Gowalparah ...	6.65	Not received	19.90	14th May 1871.	
COCH BEHAR.	Dhobree ...	2.90	ditto	12.56	ditto ...	Not recorded 27th Feb. to 5th March, and not received 10th to 16th April.
	Toora (Garo Hills) ...	2.10	ditto	13.55	ditto.	
	Darjeeling { Telegraph Office ...	Not received	ditto	4.62	15th April 1871.	
	{ Jail ...	3.60	0.60	12.00	21st May 1871.	
	Rungbee ...	Not received	Not received	5.56	31st Mar. 1871.	
	Falacottah ...	1.54	ditto	6.89	14th May 1871.	
	Julpigoorie ...	1.82	1.10	12.09	21st May 1871.	
ASSAM.	Boda ...	2.31	1.80	9.37	ditto.	
	Tezporo ...	4.81	Not received	22.75	14th May 1871.	
	Nowgong ...	2.87	ditto	15.98	ditto.	
	Mungledye ...	Not received	ditto	14.70	7th May 1871	From 30th Jan.
	Burpettah ...	5.30	ditto	17.61	14th May 1871.	
	Gowhatty ...	1.55	ditto	11.97	ditto.	
	Sebsnugor ...	4.72	ditto	24.87	ditto.	
	Jorehaut ...	Not received	ditto	12.02	7th May 1871	From 27th Feb.
	Golaghat ...	4.13	ditto	21.40	14th May 1871.	
	Nazeerah ...	4.07	ditto	22.41	ditto.	
	Debrooghur ...	1.54	ditto	16.04	ditto.	
	Suddya ...	Not received	ditto	19.32	7th May 1871	
	Shillong ...	1.41	ditto	7.75	14th May 1871.	
	Cherrapoonjee ...	4.81	ditto	36.04	ditto ...	From 18th Feb.
	Jowai ...	1.68	ditto	12.04	ditto.	
	Samooogooding ...	Not received	ditto	5.37	7th May 1871.	

HENRY F. BLANFORD,

*Meteorological Reporter to the Govt. of Bengal.*CALCUTTA,
The 27th May 1871.



SUPPLEMENT TO The Calcutta Gazette.

WEDNESDAY, JUNE 7, 1871.

OFFICIAL PAPERS.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT, separately, on payment of six Rupees per annum if delivered in Calcutta, or twelve Rupees if sent by Post.

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Report of the Commillah Municipality of 1870-71.

From H. HANKEY, Esq., Officiating Commissioner of the Chittagong Division, to the Officiating Secretary to the Government of Bengal, Judicial Department,—(No. 114, dated Chittagong, the 10th May 1871.)

I HAVE the honor to submit the accompanying copy of the annual report, No. 26 dated the 27th ultimo, together with a statement of the accounts of the municipality of Comillah for the year 1870-71.

2. It will be observed that the financial position of the municipality continues to improve, and that the receipts for the year under review exceeded those of the previous year by Rs. 1,009.

3. It seems that a charge of Rs. 924-12 was incurred last year for only dressing and repairing 26 roads, whereas during the year under report not less than 47 roads have been repaired, and several of them metalled, at a charge of Rs. 1,717-5.

4. The charges under several heads are smaller than those of the previous year as noted in the margin, but all the savings and the surplus in receipts have been absorbed in works connected with the improvement of the town and roads.

5. A small charge of Rs. 2-8 was incurred in payment of compensation for breaking down old fence, but the chairman has omitted to state the particulars of the case.

* * * * *

From R. D. HIME, Esq., Chairman of the Comillah Municipality, to the Commissioner of the Chittagong Division,—(No. 26, dated Comillah, the 27th April 1871.)

I HAVE the honor to submit the usual annual administration report of the Comillah municipality for the year 1870-71.

Receipts.

The balance brought from the last account was Rs. 239-13-3, against Rs. 791-8-10 for the year 1869-70.

The collection of the tax on houses and land amounted to Rs. 8,228-13-9, against Rs. 7,738-4-5 for the preceding year.

The sum received under the heading "cattle fine" was Rs. 468-9-8, against Rs. 369-0-3 for the last year.

The conservancy fines realized during the year amounted to Rs. 79-12-0, against Rs. 59-15-6 for the former year.

The miscellaneous receipt for this year was Rs. 870-11-6, against Rs. 444-11-0 for the last year.

The total amount available for municipal purposes during the year amounted to Rs. 9,887-12-2, against Rs. 9,430-8-0 for the year 1869-70.

Disbursements.

The charges incurred in collecting the tax for the year amounted to Rs. 192, being the same as in last year.

The conservancy charges amounted to Rs. 2,225-3-6, against Rs. 2,688-11 for the preceding year.

The charge for the maintenance of the municipal police was Rs. 2,111-10-7, against Rs. 2,370-4-9. This reduction is owing to the decrease of the municipal constabulary police force from the 15th November last. Of this amount a small sum has been allowed to the police for the purchase of a dark lantern for the use of the municipal head constable, to enable him to go round the station and visit municipal constables' beats and guard-houses on dark nights.

A sum of Rs. 1,717-5 was expended in metalling, repairing, &c., 47 roads, against Rs. 924-12 for the preceding year. Of these roads, some, such as Hime, Maharajah Aftubuddeen, Mahomed Gazy Chowdhry's roads, &c., have been thoroughly metalled, and some new roads opened.

A sum of Rs. 25-8 was expended in repairing the municipal office bungalow and out-houses and Rs. 6-2 in repairing two cattle-pounds.

Subscription to charitable hospital for the year was Rs. 192, at Rs. 16 per mensem; and half pay of the vaccinator for the year was Rs. 60, at Rs. 5 a month.

A sum of Rs. 85-15 was spent in rewards for killing pariah dogs, which had become a great public nuisance and danger from their numbers, and the prevalence of hydrophobia among them. Of this sum Rs. 41-4 have been expended for the purchase of a gun and ammunition.

A sum of Rs. 698-10-1 was expended this year in local improvements, in fencing young trees which have been planted by the sides of roads, and making bridges. Out of this Rs. 579-10-7 were spent in excavating some tanks. A part of this sum has been realized from the proprietors and credited under the heading "miscellaneous."

The charge for the office establishment was Rs. 1,206-5-4, against Rs. 1,460-1-6 for the preceding year; this decrease is owing to a reduction in the pay of the municipal overseer.

The contingencies amounted to Rs. 103-3-2, against Rs. 230 for the preceding year.

A sum of Rs. 2-8 was paid to one Doorgapersaud Puttuck as compensation for breaking down old fencing.

A refund of Rs. 105-12 was made during the year. Of this sum, Rs. 100 was received from the farmer of the ferry ghât as security; but the ferry being afterwards transferred to the ferry fund department, this sum was refunded to the magistrate. Rs. 5-12 were refunded to the owner as excess of the sale proceeds of an unclaimed cow.

A sum of Rs. 32-14-6 was expended in the purchase of vegetable and flower seeds for distribution, with a view to encourage horticultural pursuits; a part of this sum was realized by private sale among the residents who take interest in such matters, and the remainder was gratuitously distributed.

A sum of Rs. 234-11 was expended in purchasing telegraph wire and gazaree wood for railing Ranee Diggy, set apart for drinking purposes.

A sum of Rs. 863-14-9 was expended in buying one lac of bricks, purchase of two old buildings, and carting sand for the repair of roads.

The balance in the treasury at the disposal of the municipal commissioners amounted to Rs. 24-1-3 at the close of the year.

GENERAL REMARKS.—Sanitary, &c.

The state of the town is yearly improving, owing to the removal of jungle, deepening and clearing of tanks, and removal of rubbish. The public health during the year was good on the whole, no epidemic having prevailed. The new overseer, Baboo Tarruck Chunder Gupta, appointed on the 15th April 1870, has discharged his duties to my complete satisfaction, and has been confirmed in his appointment. The other servants of the municipality have also discharged their duties satisfactorily.

Municipal Improvement Fund under Act III. of 1864.

	Rs.	As.	P.		Rs.	As.	P.
To balance brought from last account	239	13	3	Charges incurred in the collection of the rate of 7 per cent. upon the annual value of houses, buildings, and land	192	0	0
To amount collected on account of the rate of 7 per cent. upon the annual valuation of houses, buildings, and land	8,228	13	9	Conservancy charges	2,225	3	6
Cattle fine	468	9	8	Amount paid to the district treasury for the maintenance of police under section 34 of Act III. of 1864	2,111	10	7
To amount collected on account of fines, &c., under Act III. of 1864	79	12	0	Amount expended for repairing, dressing, and metalling roads ...	1,717	5	0
To amount collected on account of miscellaneous receipts ...	870	11	6	Repairing municipal office ...	25	8	0
				Repairs of two cattle pounds ...	6	2	0
				Subscription to charitable hospital	192	0	0
				Pay of vaccinator	60	0	0
				Rewards for killing pariah dogs...	85	15	0
				Local improvements	698	10	1
				Municipal office establishment ...	1,206	5	4
				Contingencies	103	3	2
				Compensation	2	8	0
				Refund	105	12	0
				Price of vegetable and flower seeds	32	14	6
				Price of wire and wood	234	11	0
				Price of bricks and khamrah ...	863	14	9
				Balance in hand on the 31st March 1871	24	1	3
Total	9,887	12	2	Total	9,887	12	2

R. D. HIME,
Chairman.

Weekly Return of Traffic Receipts on Indian Railways.

EAST INDIAN RAILWAY—MAIN LINE.

Approximate Return of Traffic for week ended 20th May 1871, on 1,279½ miles open.

	COACHING TRAFFIC.			MERCHANDISE AND MINERAL TRAFFIC.			Total Traffic Receipts.
	Number of passengers.	Coaching receipts.		Weight carried.	Receipts.		
		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£ s. d.
Total traffic for the week	97,666½	1,15,062 14 8	10,629 18 9	596,384 0	*3,48,190 13 3	31,917 9 10	42,547 8 7
Or per mile of railway ... ..	.....	90 10 1	8 6 2	.....	272 2 1	24 18 11	33 5 1
For previous 19 weeks of half year	2,048,360	30,48,393 9 0	279,436 1 6	12,232,554 30	73,80,707 6 8	676,564 16 11	956,900 18 5
Total for 20 weeks ...	2,146,035½	31,64,356 7 8	290,066 0 3	12,828,938 30	77,28,898 3 6	708,482 6 9	998,548 7 0
COMPARISON.							
Total for corresponding week of previous year	91,769½	1,19,085 1 6	10,916 2 8	703,584 30	4,11,757 1 4	37,744 8 0	48,600 10 8
Per mile of railway, corresponding week of previous year ...	.....	105 3 11	9 12 11	.....	363 14 6	33 7 2	43 0 1
Total to corresponding date of previous year	2,264,661½	37,87,894 9 11	3,47,215 8 8	14,907,050 20	82,51,873 1 0	756,421 13 9	1,103,637 2 5

* Rs. 3,367-1-6 added on account of freight of locomotive coal carried on Jabulpore line and Rs. 15,990 ditto ditto difference between app. and audited returns of previous weeks.

EAST INDIAN RAILWAY—JUBBULPORE LINE.

Approximate Return of Traffic for week ended 20th May 1871, on 223 miles open.

		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£ s. d.
Total traffic for the week ...	4,256	10,366 11 3	950 5 8	67,782 30	15,521 5 0	1,422 15 9	2,373 1 5
Or per mile of railway ...	...	46 7 10	4 5 3	...	69 9 7	6 7 7	10 12 10
For previous 19 weeks of half year	90,024½	3,05,502 10 0	28,004 8 2	1,130,128 0	328,669 4 9	30,128 0 4	58,132 8 6
Total for 20 weeks ...	94,280½	3,15,869 5 3	28,954 13 10	1,197,910 30	344,190 9 9	31,550 16 1	60,505 9 11
COMPARISON.							
Total for corresponding week of previous year ...	3,548½	8,872 1 9	813 5 7	36,614 30	15,157 13 2	1,389 4 4	2,202 14 11
Per mile of railway, corresponding week of previous year ...	...	39 12 7	3 12 11	...	67 15 6	6 4 8	9 17 7
Total to corresponding date of previous year ...	98,422½	3,20,203 0 8	29,351 19 1	822,115 10	2,54,149 12 6	23,297 1 3	52,649 0 4

EASTERN BENGAL RAILWAY.

Approximate Return of Traffic for week ended 20th May 1871, on 156½ miles open.

		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£ s. d.
Total traffic for the week ...	37,206	17,893 10 9	1,640 5 1	111,218 10	19,823 12 8	1,817 3 7	3,457 8 8
Or per mile of railway ...	238	114 5 5	10 9 7	741 0	126 10 9	11 12 3	22 1 10
For previous 19 weeks of half year	590,080½	3,56,746 6 0	32,701 15 1	2,405,210 16	4,91,883 11 2	45,089 6 6	77,791 1 7
Total for 20 weeks ...	627,292½	3,74,640 0 9	34,342 0 2	2,516,428 26	5,11,707 7 10	46,906 10 1	81,248 10 3
COMPARISON.							
Total for corresponding week of previous year ...	27,937½	14,555 7 0	1,334 5 0	102,807 33	18,374 11 11	1,684 7 1	3,018 12 1
Per mile of railway, corresponding week of previous year ...	247	128 8 5	11 15 8	609 0	162 4 0	14 17 5	26 13 1
Total to corresponding date of previous year ...	535,230	3,27,326 3 5½	30,004 18 6	2,223,774 35½	3,60,707 7 7	35,064 16 10	68,069 15 4

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY.

Approximate Return of Traffic for week ended 20th May 1871, on 28 miles open.

		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£ s. d.
Total traffic for the week ...	5,352½	1,215 12 6	121 11 7	11,917 20	348 4 3	34 18 6	156 8 1
Or per mile of railway ...	190	43 6 9	4 6 19	425 25	12 7 0	1 4 10	5 11 8
For previous 7 weeks of half-year	42,928	8,910 10 6	891 1 4	77,908 30	2,137 8 3	213 15 0	1,104 16 4
Total for 8 weeks ...	48,280½	10,126 7 0	1,012 12 11	89,916 10	2,485 12 6	248 11 6	1,261 4 5
COMPARISON.							
Total for corresponding week of previous year ...	5,142	906 1 0	90 12 1	11,746 26	378 1 9	37 16 3	128 8 4
Per mile of railway corresponding week of previous year ...	184	32 5 9	3 4 9	419 0	13 8 1	1 7 0	4 11 9
Total to corresponding date of previous year ...	88,743½	7,127 14 6	712 15 9	82,268 20	3,054 5 0	305 8 7	1,018 4 4

EAST INDIAN RAILWAY—MAIN LINE.

Approximate Return of Traffic for Week ended 27th May 1871, on 1,279½ miles open.

	COACHING TRAFFIC.			MERCHANDISE AND MINERAL TRAFFIC.			Total traffic receipts.
	Number of passengers.	Coaching receipts.		Weight carried.	Receipts.		
		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£ s. d.
Total traffic for the week ...	101,880½	1,17,569 4 5	10,777 3 8	551,130 30	2,97,292 8 3	27,251 16 3	38,023 19 11
Or per mile of railway ...	.....	91 14 2	8 8 5	.....	232 5 8	21 6 0	29 14 5
For previous 20 weeks of half-year	2,146,035½	31,64,336 7 8	290,068 0 3	12,828,938 30	77,23,598 3 6	709,482 6 9	998,548 7 0
Total for 21 weeks ...	2,247,916	32,81,925 12 1	300,843 3 11	13,380,068 20	80,26,196 11 9	735,734 3 0	10,36,577 6 11
COMPARISON.							
Total for corresponding week of previous year ...	90,762½	1,14,443 10 11	10,490 13 5	845,387 0	5,13,845 4 7	47,102 9 9	57,593 3 2
Per mile of railway corresponding week of previous year ...	.....	101 2 4	9 5 5	.....	454 2 0	41 12 7	50 18 0
Total to corresponding date of previous year ...	2,355,424	39,02,248 4 10	357,706 2 1	15,812,446 20	87,65,718 5 7	803,524 3 6	11,61,230 5 7

EAST INDIAN RAILWAY—JUBBULPORE LINE.

Approximate Return of Traffic for Week ended 27th May 1871, on 223 miles open.

		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£ s. d.
Total traffic for the week ...	3,555	10,524 14 5	964 15 7	61,485 30	16,136 4 0	1,479 3 2	2,443 18 9
Or per mile of railway ...	.....	47 3 2	4 6 6	.....	72 5 9	6 12 8	10 19 2
For previous 20 weeks of half-year	94,280½	3,15,869 5 3	28,954 13 10	1,197,910 30	3,44,190 9 9	31,550 16 1	60,565 9 11
Total for 21 weeks ...	97,835½	3,26,394 3 8	29,919 9 5	1,259,396 20	3,60,326 13 9	33,029 19 3	62,949 8 8
COMPARISON.							
Total for corresponding week of previous year ...	3,595½	9,252 8 8	848 3 0	54,230 20	18,596 4 4	1,704 13 2	2,552 16 2
Per mile of railway corresponding week of previous year ...	.....	41 7 10	3 16 1	.....	83 6 3	7 12 10	11 8 11
Total to corresponding date of previous year ...	102,018	3,29,455 9 4	30,200 2 1	876,354 30	2,72,746 0 10	25,001 14 5	55,291 16 6

EASTERN BENGAL RAILWAY.

Approximate Return of Traffic for Week ended 27th May 1871, on 156½ miles open.

		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£ s. d.
Total traffic for the week ...	33,230½	20,458 13 9	1,875 7 11	93,195 36	17,814 12 9	1,633 0 5	3,508 8 4
Or per mile of railway ...	12	130 11 8	11 19 8	595 0	113 13 4	10 8 8	22 8 4
For previous 20 weeks of half-year	6,27,292½	3,74,640 0 9	34,342 0 2	2,516,428 26	5,11,707 7 10	46,006 10 1	51,248 10 3
Total for 21 weeks ...	6,60,523	3,95,098 14 6	36,217 8 1	2,609,624 22	5,29,522 4 7	48,539 10 6	54,756 18 7
COMPARISON.							
Total for corresponding week of previous year ...	25,872	16,728 3 2	1,533 8 4	98,301 28	17,839 4 10	1,635 5 5	3,168 13 9
Per mile of railway corresponding week of previous year ...	228	147 11 4	13 10 10	868 0	157 8 4	14 8 9	27 19 7
Total to corresponding date of previous year ...	5,61,102	3,44,054 6 7½	31,538 6 10	2,322,076 23½	3,78,546 12 5	34,700 2 3	60,238 9 1

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY.

Approximate Return of Traffic for Week ended 27th May 1871, on 28 miles open.

		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£ s. d.
Total traffic for the week ...	5,899	1,279 3 0	127 18 4	16,962 0	515 14 9	51 11 19	179 10 2
Or per mile of railway ...	211	45 7 5	4 10 11	604 0	18 6 10	1 16 10	6 7 9
For previous 8 weeks of half-year	48,260½	10,126 7 0	1,012 12 11	89,016 30	2,485 12 6	248 11 6	1,261 4 5
Total for 9 weeks ...	54,159½	11,405 10 0	1,140 11 3	106,818 10	3,001 11 3	309 3 4	1,440 14 7
COMPARISON.							
Total for corresponding week of previous year ...	5,248½	937 12 3	93 15 7	10,288 20	337 13 6	33 15 8	127 11 3
Per mile of railway corresponding week of previous year ...	187	33 7 10	3 7 0	367 0	12 1 0	1 4 1	4 11 1
Total to corresponding date of previous year ...	43,992	8,065 10 9	806 11 4	92,557 0	3,392 2 6	339 4 3	1,145 15 7

Results of the Meteorological Observations taken at the Surveyor-General's Office, Calcutta, from 22nd to 31st May 1871.

Month.	Date.	Mean reduced barometer.	THERMOMETER.			Mean dry bulb.	Mean wet bulb.	Computed mean dew-point.	Mean degree of humidity.	WIND.			Rain.	Moon's phases.	GENERAL REMARKS.
			Highest reading.	Lowest reading.	Max. solar radiation.					Prevailing direction.	Max. pressure.	Daily velocity.			
		Inches.	°	°	°	°	°	°	°		lb	Miles.	In.		
May	22nd	29.538	80.8	79.1	145.8	82.4	79.5	77.5	0.86	E S E and W S W	2.4	85.4	0.21	...	Cumuli and overcast. Brisk wind; thunder and rain at 2½ P.M.
	23rd	537	93.2	78.5	144.3	84.6	79.9	76.6	.78	W S W	1.9	46.8	...	...	Clear, cirri, and stratoni. Thunder at 4½ and 5 P.M.
	24th	571	89.4	76.5	135.5	82.3	79.7	77.9	.87	S S E and S by W	6.5	96.1	1.40	...	Cirri, overcast, and stratoni. High wind at 11 A.M. Thunder from 11 A.M. to 1 P.M. Lightning at 11 and 12 A.M. and from 8 to 11 P.M. Rain at 11 and 12 A.M.
	25th	645	91.0	75.3	140.7	84.0	80.5	78.0	.83	S S W	22.0	164.4	2.58	...	Stratoni, cumuli, and overcast. Storm at 9½ P.M. Thunder and lightning at midnight and 1 A.M., and from 7 to 11 P.M. Rain from 7½ to 10 P.M.
	26th	695	90.7	76.0	141.2	82.0	78.6	76.2	.83	S W and S by E.	11.4	239.8	0.89	...	Chiefly overcast. High wind between 4½ and 4½ P.M. Thunder at 5 P.M. Lightning at midnight and 1 A.M., and from 7 to 9 P.M. Rain from 4½ to 6 P.M.
	27th	747	91.6	77.0	145.8	84.0	80.3	77.7	.82	S S W	...	147.8	...	...	Overcast and cumuli. Lightning on N W at 8 P.M.
	28th	735	91.5	76.0	145.0	82.8	78.5	75.5	.79	S S W	3.8	126.9	1.57	...	Stratoni, cumuli, and overcast. Brisk wind between 7½ and 8½ P.M. Thunder and lightning from 7 to 11 P.M. Rain from 6 to 8 P.M. and at 11 P.M.
	29th	730	90.5	76.5	145.8	83.0	78.7	75.7	.79	S W and E S E	...	155.2	...	...	Stratoni and cumuli. Lightning on S at 8 P.M.
	30th	690	92.3	77.7	143.0	84.6	78.7	74.6	.73	W	...	90.8	...	...	Cirri and cirrostrate and clear.
	31st	669	93.0	80.5	148.9	86.2	81.2	77.7	.76	S W and S	...	99.7	...	...	Chiefly cumuli. Lightning on N at 8 and 9 P.M.

The mean barometer, as likewise the dry and wet bulb thermometer means, are derived from the twenty-four hourly observations made during the day.

The dew-point is computed with the Greenwich constants.—The figures in column 10 represent the humidity of the air, the complete saturation of which being taken at unity.—The receiver of the lower rain gauge is 1½ feet, and that of the anemometer 70 feet 10 inches, above the level of the ground.—The velocity of wind, as indicated by Robinson's anemometer, is registered from noon to noon.

The extreme variation of temperature during the past ten days	...	17.9
The max. temperature during the past ten days	...	93.2
The max. temperature during the corresponding period of the past year	...	100.9
The mean humidity during the past ten days	...	0.81
The mean humidity during the corresponding period of the past year	...	0.74
		Inches.
The total fall of rain from 22nd to 31st	... { by lower rain gauge	6.58
	... { by anemometer gauge	5.76
Ditto, average of seventeen previous years	...	2.16
Ditto, between the 1st January and the 31st May	...	22.96
Ditto, ditto ditto, average of seventeen previous years...	...	10.53

GOPEENAUTH SEN,
In charge of the Observatory.

The 3rd June 1871.

Meteorological Telegraphic Report for the period 28th May to 3rd June 1871.

STATIONS.	Date.	Hour.	Barometer reduced to 32°.	Barometer reduced to sea-level.	THERMOMETER.		Humidity Sat. =100.	WIND.		Rain.	Clouds.	Weather initials.
					Dry.	Wet.		Direction.	Velocity.			
CALCUTTA.	May											
	28th	10	29.803	29.821	85.8	81.0	79	E	...	...	O	Scuds from S. S. W.
		16	29.612	29.660	90.5	81.7	78	S S W	...	...	K	
	29th	10	29.786	29.804	81.6	81.3	85	S E	...	1.57	...	b
		16	29.659	29.677	90.5	82.0	68	E S E	...	...	K	...
	30th	10	29.782	29.780	85.2	77.4	69	W	...	...	...	b
		16	29.624	29.642	92.3	83.0	65	W by S	...	...	K	...
	31st	10	29.731	29.749	84.4	82.7	78	S W	...	...	K	...
	June	16	29.613	29.631	92.7	84.2	67	S	...	...	K	...
	1st	10	29.706	29.724	88.5	83.0	78	S S W	...	...	K	...
		16	29.591	29.609	90.0	83.0	73	S by E	...	...	C	...
	2nd	10	29.656	29.674	88.0	85.3	89	S S W	...	0.70	K	t
SAGOR ISLAND.		16	29.551	29.569	78.4	77.4	95	S S E	...	3.68	...	o
	3rd	10	29.645	29.663	80.0	78.3	93	S by E	...	0.63	S	...
		16	29.500	29.518	87.0	81.4	77	S	...	...	K	...
	May											
	28th	10	29.822	29.828	88	85	87	S	14.3*	0.50	N	m
		16	29.661	29.667	89	84	80	S S E	10.8*	...	N	m
	29th	10	29.735	29.701	88	84	83	S	5.5*	0.30	N	b
		16	29.661	29.667	88	83	80	S S E	7.2*	...	N	b
	30th	10	29.703	29.775	89	86	87	S S W	11.0*	...	K	b
		16	29.638	29.644	90	84	78	S	4.9*	...	N	b, m
	31st	10	29.729	29.735	89	85	84	S S W	3.7*	0.20	N	b
CHITTAGONG.	June	16	29.642	29.648	90	85	80	S	7.6*	...	N	b, m
	1st	10	29.716	29.722	90	83	84	S S W	8.6*	...	N	b
		16	29.615	29.621	89	84	80	S S E	11.4*	...	N	b, m
	2nd	10	29.673	29.679	90	85	80	S S W	13.6*	0.70	N	b, m
		16	29.562	29.568	88	84	83	S S E	13.6*	...	N	m, o
	3rd	10	29.632	29.638	85	82	87	E S E	15.0*	2.30	N	m, o
		16	29.505	29.511	87	84	87	S	5.9*	...	N	m
	May											
	28th	10	29.733	29.894	85	83	91	S	4.8*	0.80	K, K3	u
		16	29.744	29.858	73	73	100	W N W	8.9*	0.50	N	d, o, g, t
	29th	10	29.770	29.881	83	80	87	E S E	5.3*	0.20	CK, CS	b, v
MADRAS.		16	29.632	29.741	86	83	87	S W	9.5*	...	K	b
	30th	10	29.711	29.820	87	83	83	E S E	3.6*	...	K	b
		16	29.606	29.715	88	84	83	S W	10.1*	...	K, CS	b
	31st	10	29.698	29.807	83	85	87	S E	3.7*	...	CS	b
	June	16	29.584	29.693	83	85	87	S W	11.6*	...	CS	b
	1st	10	29.693	29.807	88	85	87	S	4.3*	...	K	b
		16	29.563	29.675	87	84	87	S W	9.7*	...	C, KS	b
	2nd	10	29.666	29.776	82	81	95	E S E	3.6*	0.30	N	d, g
		16	29.582	29.692	83	81	91	W	8.7*	0.20	K3	v, g
	3rd	10	29.609	29.719	82	81	95	E	3.6*	0.10	N	b, u, g
		16	29.518	29.629	82	81	95	S E	5.3*	0.30	KS	d, u, g
CUTTACK.	May											
	27th	10	29.824	29.854	91	80	60	S E by E	14*	...	...	bc
		16	29.741	29.771	87	79	68	E S E	15*	...	...	bc
	28th	10	29.815	29.895	91	77	50	S S E	15*	...	...	bc
		16	29.636	29.666	83	80	69	E S E	17*	...	...	b
	29th	10	29.784	29.814	95	74	33	S by E	11*	...	...	b
		16	29.702	29.732	90	79	59	E S E	13*	...	...	b
	30th	10	29.795	29.825	97	77	37	S W by S	12*	...	...	b
		16	29.652	29.682	90	80	63	E	11*	...	...	bc
	31st	10	29.743	29.773	96	76	36	S	8*	...	...	b, m
	June	16	29.626	29.656	91	77	50	E S E	14*	...	...	bc
ARAB.	1st	10	29.742	29.772	95	75	36	S W by W	16*	...	...	b
		16	29.624	29.654	90	78	56	E S E	13*	...	...	bc
	2nd	10	29.741	29.771	97	75	32	W	8*	...	...	bc
		16	29.623	29.653	89	78	59	E S E	11*	...	...	bc
	May											
	28th	10	29.713	29.704	93	91	96	S S W	...	...	...	Fair.
		16	29.579	29.660	93	83	64	S W	...	...	...	Fair.
	29th	10	29.734	29.815	90	78	56	S E	...	...	...	Fair.
		16	29.579	29.660	97	80	45	S	...	...	...	Fair.
	30th	10	29.691	29.772	90	80	63	S S W	...	...	C	Fair.
		16	29.534	29.615	96	83	53	S S W	...	...	C	Fair.
ARAB.	31st	10	29.658	29.739	90	82	69	S W	...	...	C, KS, N	Fair.
	June	16	29.521	29.602	99	81	43	S S W	...	...	C	Fair.
	1st	10	29.643	29.724	91	82	66	S W	...	...	KS, C	t, l
		16	29.499	29.580	94	83	61	S S W	...	...	KS, C	t, l, d, o
	2nd	10	29.623	29.706	80	77	86	S W	...	0.40	N	t, l
		16	29.555	29.637	83	80	87	S W	...	...	N	t, l
	May											
	28th	10	29.876	29.891	82	80	91	S E	1	0.40	C	b
		16	29.757	29.772	86	83	87	N N E	1	...	N	b
	29th	10	29.834	29.840	79	78	95	S E	1	1.60	...	o
		16	29.707	29.722	86	81	79	S W	1	...	C, K	b, g
ARAB.	30th	10	29.796	29.811	86	81	79	S W	1	...	N, C	b
		16	29.697	29.712	86	81	79	W	1	...	K, N	b
	31st	10	P	P	86	82	83	S	1	...	K, N	b
	June	16	P	P	87	82	79	W S W	1	...	K, C	b
	1st	10	P	P	80	77	86	S W	1	...	N, K	b
		16	P	P	85	80	79	S W	1	0.60	N, C, K	b
	2nd	10	29.770	29.785	81	78	86	E	1	...	K, N	g
		16	29.653	29.668	84	80	83	S S W	1	...	CS, K	b
	3rd	10	29.689	29.704	85	81	83	S S W	1	1.40	N, K	b
		16	29.602	29.617	85	81	83	S W	1	0.10	K, N	g

* Velocity of wind in miles per hour.

CALCUTTA,
The 3rd June 1871.HENRY F. BLANFORD,
Meteorological Reporter to the Government of Bengal.

Weekly Report of Rainfall compiled at the Meteorological
Reporter's Office.

DIVISIONS.	Stations.	Rainfall from 15th to 21st May 1871.	Rainfall from 22nd to 28th May 1871.	RAIN FROM 1ST JANUARY 1871.		REMARKS.
				Rain.	Up to date.	
CUTTACK.	Cuttack { Telegraph Office ...	1.00	1.70	13.88	28th May 1871.	
	False Point { Jail ...	0.55	0.92	10.96	ditto.	
	False Point ...	0.90	1.30	14.85	ditto.	
	Jajipore ...	Nil	0.65	8.30	ditto.	
	Kendraparah ...	0.50	0.70	11.90	ditto.	
	Jugutsingapore ...	Nil	1.70	14.05	ditto.	
	Sumbulpore ...	Not received	Not received	2.88	14th May 1871.	
	Bainsore ...	0.45	0.55	15.41	28th May 1871.	
	Bhuddiruck ...	1.60	0.97	12.60	ditto.	
	Poorree ...	Nil	1.13	10.41	ditto.	Not received 10th to 16th April.
CHOTA NAGPORE.	Khoordah ...	2.16	0.67	11.29	ditto.	
	Hazareebaugh ...	1.79	0.57	4.07	ditto.	
	Burhee ...	1.03	0.14	3.85	ditto.	
	Pachamba ...	1.26	1.05	6.33	ditto.	
	Ranchee ...	Not received	Not received	2.49	10th April 1871.	
	Palamow ...	0.08	Nil	1.43	28th May 1871.	
	Parulia ...	0.59	0.01	7.59	ditto.	
	Chyebassa ...	1.40	0.49	7.62	ditto.	
PATNA.	Patna ...	0.26	2.95	6.19	ditto.	
	Behar ...	1.17	2.03	5.62	ditto.	
	Barh ...	0.46	0.16	3.32	ditto.	
	Dinapore ...	0.02	1.40	4.06	ditto.	
	Gya ...	0.40	Nil	4.44	ditto.	
	Sherghotty ...	Not received	Not received	0.16	9th April 1871.	
	Nowadah ...	ditto	ditto	1.09	ditto.	
	Arungabad ...	0.45	0.05	3.50	28th May 1871.	
	Champuram ...	2.27	Not received	3.28	21st May 1871.	
	Chuprah ...	1.00	0.30	3.80	28th May 1871.	
	Sewan ...	0.64	0.32	7.70	ditto.	
	Mozufferpore ...	0.23	1.70	4.43	ditto.	
	Durlbahangah ...	Not received	Nil	4.38	ditto.	Not received 15th to 21st May.
	Seetamaree ...	Nil	ditto	7.61	ditto.	
	Tajpore ...	ditto	ditto	2.81	ditto.	Not recorded 6th to 19th Mar.
	Mudhubani ...	0.02	0.05	6.07	ditto.	From 1st April.
	Hajipore ...	Not received	0.56	0.56	ditto.	From 22nd May.
	Arrah ...	0.50	1.43	4.57	ditto.	
BHAUGULPORE.	Buxar ...	0.49	1.02	3.90	ditto.	
	Sasseram ...	0.72	0.25	2.04	ditto.	Not received 20th Feb. to 16th Apl.
	Bhubhooh ...	0.42	0.65	3.27	ditto.	
	Benares ...	Nil	0.40	2.70	28th May 1871.	
	Bhaugulpore ...	Not received	Not received	1.97	23rd April 1871.	
	Mudheypoorah ...	0.85	0.99	8.89	28th May 1871	Not received 24th to 30th April.
	Banka ...	0.99	4.18	8.57	ditto.	
	Monghyr ...	0.10	Not received	2.34	21st May 1871.	
	Jamooie ...	0.25	1.95	7.13	28th May 1871.	
	Begoesari ...	2.01	1.35	5.91	ditto.	
	Deoghur ...	1.67	2.81	12.48	ditto.	
	Jamtara ...	1.00	0.70	10.20	ditto.	From 13th Feb.
RAJSHAHYE.	Rajmehal ...	0.10	Not received	6.60	21st May 1871	From 13th Feb., and not received 25th March to 7th April.
	Purneah ...	0.32	1.32	6.47	28th May 1871.	
	Rampore Beaulah ...	1.89	0.80	6.64	ditto.	
	Nattore ...	2.29	1.40	10.77	ditto.	
	Bograh ...	Nil	5.88	12.93	ditto.	
	Dinagrepore ...	3.28	1.81	12.70	ditto.	
	Maldah ...	0.53	0.24	7.16	ditto.	
	Berhampore ...	0.58	0.61	10.75	ditto.	
	Jungipore ...	3.98	2.53	13.12	ditto.	
	Lalbagh ...	1.28	0.79	6.41	ditto.	From 16th Jan.
BURDWAN.	Jamookandi ...	1.93	1.74	7.80	ditto.	From 17th April.
	Pubna ...	0.41	5.28	15.42	ditto.	
	Coamercolly ...	Not received	Not received	5.02	23rd April 1871.	
	Serajunge ...	3.05	4.32	15.98	28th May 1871	
	Rungpore ...	1.20	4.70	11.60	ditto.	
	Bhowanigunge ...	0.55	1.35	13.80	ditto.	From 22nd Jan.
	Titalya ...	0.20	2.19	10.19	ditto.	
	Burdwan ...	0.98	1.94	11.14	ditto.	
	Cutwa ...	0.85	0.67	11.13	ditto.	
	Culina ...	Nil	0.42	13.49	ditto.	
PRESIDENCY.	Bood-Bood ...	0.88	0.89	9.70	ditto.	
	Bancoorah ...	0.63	1.22	13.32	ditto.	
	Raueegange ...	1.27	0.87	8.31	ditto.	
	Sooree ...	0.49	1.25	8.33	ditto.	
	Hooghly ...	2.04	Not received	13.97	21st May 1871.	
	Serampore ...	0.40	3.08	8.92	28th May 1871	From 29th Mar.
	Jehanabad ...	1.06	1.16	9.02	ditto.	From 21st April.
	Howrah ...	0.32	5.53	22.54	ditto.	
	Midnapore ...	1.49	1.71	20.09	ditto.	
	Contai { Dy. Collc.'s Office ...	3.70	1.74	15.92	ditto.	
PRESIDENCY.	Engr.'s Office ...	5.38	1.82	21.07	ditto.	
	Gurbetta ...	1.05	1.22	12.66	ditto.	From 6th Feb.
	Tumlook ...	1.49	2.37	20.56	ditto.	
	Kishnaghur ...	Nil	1.74	13.36	ditto.	
	Bongong ...	0.73	1.86	18.94	ditto.	
	Ranaghat ...	Nil	1.15	14.13	ditto.	
	Meherpore ...	Not received	0.96	9.62	ditto.	Not received 15th to 21st May.
	Choondangah ...	Nil	3.80	19.90	ditto.	
	Kooshateh ...	0.35	6.04	17.19	ditto.	
	Jessore ...	Nil	4.41	18.17	ditto.	

DIVISIONS.	Stations.	Rainfall from 15th to 21st May 1871.	Rainfall from 22nd to 28th May 1871.	RAIN FROM 1ST JANUARY 1871.		REMARKS.
				Rain.	Up to date.	
PRESIDENCY— (Continued)	Khoolneah ...	0.95	3.31	15.82	28th May 1871	From 16th Feb.
	Jenadah ...	Not received	4.27	8.62	ditto	From 6th Mar., and not received
	Saugor Island ...	1.60	3.30	20.80	ditto	8th to 21st May.
	Calcutta ...	1.57	6.58	22.06	ditto	
	Alipore { Jail ...	Not received	5.12	16.34	ditto	Not received 8th to 21st May.
	{ Hospital...	1.18	5.29	19.43	ditto	
	Barrackpore ...	0.38	Not received	9.47	21st May 1871.	
	Dum Dum ...	0.29	ditto	13.49	ditto	
	Baraset ...	0.53	ditto	10.79	ditto	
	Satkerah ...	1.38	ditto	17.88	ditto	
	Busseerhaut ...	0.54	ditto	14.55	ditto	
	Diamond Harbour ...	1.30	ditto	26.28	ditto	
	Barripore ...	1.60	ditto	19.98	ditto	
	Dacca { Telegraph Office ...	1.22	7.03	25.04	28th May 1871.	
DACC.	{ Jail ...	1.30	7.80	26.30	ditto	
	Burrisaul ...	1.28	4.91	16.48	ditto	
	Dowlat Khan ...	1.78	4.48	12.78	ditto	
	Perozepore ...	2.30	3.48	17.77	ditto	
	Madaripore ...	1.17	3.88	18.87	ditto	
	Furzedpore ...	0.43	6.98	22.22	ditto	
	Mymensing ...	1.67	10.00	21.65	ditto	
	Jamulpore ...	1.60	8.68	20.96	ditto	
	Atteah ...	0.76	3.09	19.80	ditto	
	Kishoregunge ...	1.50	7.22	16.87	ditto	
	Sylhet ...	4.10	12.20	42.28	ditto	
	Cachar ...	0.81	Not received	29.05	21st May 1871.	
	Hylakandy ...	Not received	ditto	30.43	14th May 1871.	
	Koyah ...	1.14	5.54	35.38	28th May 1871	Not received 24th to 30th April.
CHITTAGONG.	Chittagong { Telegraph Office ...	0.10	8.30	19.90	ditto	
	{ Jail ...	0.14	7.23	14.31	ditto	
	Cox' Bazar ...	7.10	Not received	17.59	21st May 1871.	
	Rangamata Hill ...	0.87	13.10	23.14	28th May 1871.	
	Noakhally ...	2.01	7.07	19.56	ditto	
	Tipperah ...	3.80	11.76	28.13	ditto	
	Brahmanbariah ...	5.48	11.75	28.71	ditto	
	Akyab ...	9.40	7.70	20.40	ditto	
	Buxa ...	5.83	3.46	27.76	ditto	
	Gowalparah ...	6.65	Not received	23.55	21st May 1871.	
	Dhoobree ...	1.60	ditto	14.16	ditto	Not recorded 27th Feb. to 5th March, and not received 10th to 16th April.
COCH BEHAR.	Tura (Garo Hills) ...	3.70	ditto	17.31	ditto	
	Darjeeling { Telegraph Office ...	Not received	ditto	4.62	15th April 1871.	
	{ Jail ...	0.60	2.86	14.86	28th May 1871.	
	Rungbee ...	Not received	Not received	5.56	31st Mar. 1871.	
	Falacottah ...	3.60	ditto	10.49	21st May 1871.	
	Julpigooree ...	1.10	0.38	12.47	28th May 1871.	
	Boda ...	1.80	1.27	10.64	ditto	
ASSAM.	Tezporo ...	1.47	Not received	24.22	21st May 1871.	
	Nowgong ...	2.30	ditto	18.28	ditto	
	Mungledye ...	2.24	ditto	21.93	ditto	From 30th Jan.
	Burpettah ...	5.15	ditto	22.78	ditto	
	Gowhatty ...	Not received	ditto	11.97	14th May 1871.	
	Sebsaugor ...	1.30	ditto	26.17	21st May 1871.	
	Jorehaut ...	1.79	ditto	18.05	ditto	From 27th Feb.
	Golaghat ...	1.28	ditto	23.68	ditto	
	Nazeerah ...	1.21	ditto	23.62	ditto	
	Debrooghur ...	2.43	ditto	18.47	ditto	
	Suddya ...	Not received	ditto	21.45	14th May 1871.	
	Shillong ...	6.43	ditto	14.18	21st May 1871.	
	Cherrapoonjee ...	7.64	19.29	62.97	28th May 1871	From 18th Feb.
	Jowai ...	12.62	Not received	24.66	21st May 1871.	
	Samooogooding ...	0.58	ditto	9.07	ditto	

CALCUTTA,
The 3rd June 1871.

HENRY F. BLANFORD,
Meteorological Reporter to the Govt. of Bengal.

Abstract of Observations as received in the Meteorological Reporter's Office, Calcutta,

DURING THE HALF MONTH 1st TO 15th APRIL 1871.

N.B.—The Barometric data are reduced for temperatures, and not for height above sea level.

STATIONS.	BAROMETER.				THERMOMETER.										HUMIDITY.				RAINFALL.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
	Height above sea level.	MEAN OF				Range.	SOLAR RADIATION.				Mean of max.	Mean daily range.	Mean of min.	MEAN OF				Highest Max.	Absolute range.	Lowest Min.	MEAN OF				In inches.	No. of days.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
		Mean.	Max.	Day.	Min.		Day.	Day.	Day.	Day.				Day.	Day.	Day.	Day.				Day.	Day.	Day.	Day.			Day.	Day.	Day.	Day.	Day.	Day.	Day.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
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Port Blair	110	29.877	29.843	29.810	29.900	115.0	14-15th	125.5</

CALCUTTA,

The 2nd June 1871.

HENRY F. BLANFORD,
Meteorological Reporter to the Govt. of Bengal.

Mean Pressures and Temperatures of the preceding Table reduced to Sea Level, with Mean Wind Directions.

STATIONS.	Mean barometric pressure reduced to sea level.	Mean temperature reduced to sea level.	WIND.	
			Proportional prevalence Max.=100.	Mean direction.
Port Blair	...	...	92	S 56° E
Madras	29°904	85°1	71	S 53° W
Vizagapatam	29°864	86°5	60	S 76° W
Akyao	29°897	83°8	96	S 46° W
False Point	29°860	84°5	78	S 5° W
Cuttack	29°787	86°8	83	S 10° E
Sangor Island	29°813	84°2	54	S 13° W
Chittagong	29°889	82°5	88	S 3° W
Calcutta	29°802	84°	84	S
Jessore	29°807	83°8	74	S 14° E
Dacca	29°823	81°7	57	N 70° E
Cachar	29°856	75°2	43	N 78° W
Chazareebaugh	29°720	91°3	30	S 13° W
Berhampore	29°779	86°8	39	W
Gya	...	91°4	44	N 12° W
Patna	29°767	86°5	50	N 55° E
Monghyr	29°768	86°1	54	N 79° W
Darjeeling	29°827	77°1	70	S 84° E
Gowalparah	29°800	76°3	89	S 28° W
Shillong	29°797	79°8	17	N 44° W
Benares	29°774	86°8	8	S
Roorkee	29°757	85°2		

NOTE.

Barometric Pressure.—The pressures in column 2 of the above table for all stations below 500 feet are reduced from those given in column 3 of the table on the previous page by adding the weight of a column of air of the corresponding temperatures given in column 17. For stations of above 500 feet elevation, the reduction is made by Dippe's tables as given in Guyot's "Meteorological and Physical Tables."

Temperature.—The temperatures in column 3 are reduced from those in column 17, on the preceding page, by adding 1° Fahr. for every 350 feet.

Wind Direction.—The mean wind direction and its comparative prevalence are calculated from the whole number of wind observations recorded during the half-month. The latter is given as a percentage of the whole number of observations. The mean direction is calculated in the usual way, by Lambert's formula.

The above being all comparable, afford the data for constructing a meteorological chart for the half-month, which shall show the isobaric and isothermal lines and the resultant wind directions, which last may be represented by arrows of varying length proportioned to the prevalence of the wind. To these may be added the rain-fall from the previous tables.

HENRY F. BLANFORD,

Meteorological Reporter to the Government of Bengal.



EXTRA SUPPLEMENT
TO
The Calcutta Gazette.

THURSDAY, JUNE 8, 1871.

OFFICIAL PAPERS.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT, separately, on payment of six Rupees per annum if delivered in Calcutta, or twelve Rupees if sent by Post.

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Papers connected with the Bill to provide for local rating for the construction and maintenance of roads and other means of communication now before the Bengal Legislative Council.

DESPATCH FROM THE RIGHT HON'BLE THE SECRETARY OF STATE FOR INDIA.

Educational.
No. 5.

INDIA OFFICE;
London, the 12th May 1870.

TO HIS EXCELLENCY THE RIGHT HON'BLE THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

PARA. 1.—I have had under my consideration in Council your Excellency's despatch No. 17 of the 31st December 1869, with a copy of further correspondence with the Government of Bengal, "on the subject of providing from local sources the means of extending elementary education among the masses of Bengal, and of constructing and maintaining roads and other works of public utility." In the concluding paragraph of your despatch under consideration, you declare that the "imperial resources of the empire are unable to provide the large sums necessary for such purposes as these;" and you add—"if we are to make roads, to educate the people of Bengal and keep them clean and healthy, it can only be done by imposing on local resources such a burden as they can conveniently bear. We are therefore decidedly of opinion that it is the duty of the Government of India to insist on their gradual imposition, and, if we have refrained from taking immediate steps for this latter object, it mainly is because we wish to be informed, in the first instance, whether our conclusions are accepted by Her Majesty's Government, it being of much importance that we should be fully assured of their support in any measures that we may take to give effect to our intentions.

2. I do not understand the question now referred for my decision to be the question whether a local cess, if levied at all, can justly be levied from the zemindars alone, or whether all other classes which have acquired beneficial interests in the soil must equally contribute to the rate. The Lieutenant-Governor of Bengal understood the letter of Sir J. Lawrence of 28th October 1867, No. 5876, as a proposal to levy rates from the zemindars alone. This

impression does not seem to have been removed by the farther letter from Sir J. Lawrence's Government, dated 25th April 1868, No. 237. This last letter modifies, on several points, the opinions which had been indicated in the previous letter of 1867. These modifications the Lieutenant-Governor, in his letter of 30th April 1869, No. 1768A, refers to as important, but he does not accept them as sufficient. In particular, he points out (paragraph 10) that, whilst the method of rating the cess originally suggested (namely, in proportion to the land revenue) is abandoned, "it does not appear that the Governor General in Council has altered his opinion as to the persons who should be called upon to pay it." Accordingly, the Lieutenant-Governor proceeds to state some most important facts, which had not, probably, received adequate attention when the levying of rates was first suggested,—that, since the permanent settlement was made, the condition of landed tenures has entirely changed, and a great variety of derivative interests has arisen between the original zemindars and the actual cultivators of the soil. So complete is this change, that the Lieutenant-Governor represents (paragraph 27) the permanent settlement as having been "only a gift to certain individuals, and neither can these persons for the most part now be identified, nor can the share of the increased rental appropriated by them and their successors or assigns be ascertained." In the despatch under reply, the bearing of these facts on the incidence of rates is fully acknowledged, and, in view of them, it would clearly be unjust, irrespective even of the promises given under the permanent settlement, to levy cesses or rates solely upon the zemindars. Looking, however, to this correspondence as a whole, I gather, even from the letter of the 28th October 1867, more clearly from the letter of 25th April 1868, and most clearly of all from your Excellency's despatch now under reply, that neither the method of levying the rate, nor the distribution of its incidence among different classes, were questions to which chief importance was attached by the Government of India. The one point on which Sir J. Lawrence insisted, and on which your Excellency now insists, is that the expense of roads, education, &c., in Lower Bengal cannot be borne by the imperial exchequer out of its existing revenue, and that it must be met by special rates levied locally for the purpose. The method of levying the rate and the distribution of it were matters to be carefully considered in communication with the Lieutenant-Governor of Bengal. His Honor, in his letter of 30th April 1869, finally accepts a rate for roads to be levied upon land, but only in consideration of the urgency of your Government and the obvious utility of the purpose in view. His Honor also seems prepared to admit that it might be legitimate, though not expedient, to levy a rate for education, provided it were converted into a general tax affecting all incomes from whatever source. But in principle, I understand His Honor to contend, and a great part of his letter to be directed to establish, that, whether for roads or for education, it is not just to levy in Bengal any merely provincial tax whatever, and especially any rate or cess, the main burden of which must be laid on land held under the terms of the permanent settlement of 1793.

3. The question thus raised for the decision of Her Majesty's Government has immediate reference to Lower Bengal; but the arguments used on both sides in the correspondence involve, both directly and by implication, the whole subject of the conditions and the circumstances under which the Government of India can be justified in imposing on the people special rates or taxes in order to effect improvements which the existing revenue is insufficient to provide for.

4. The importance of this subject in a financial point of view can hardly be exaggerated. It may be stated broadly that the general or imperial revenues of India are barely sufficient to meet the demands which are at present made upon them by the civil, political, and military administration of the empire, together with the interest on debt and the interest on great public works which have not yet become remunerative. But whilst these exhaust the means at the disposal of the Government, they do not exhaust the obligations which are thrown upon it by the condition of the people. The Government does, and it ought to do, in India much which in Europe is undertaken by private enterprise, or by municipal and other local bodies. In India it may be said with substantial truth that private enterprise does not exist, and that the machinery for local taxation and expenditure is yet but imperfectly developed. In the Department of Public Works, both "Ordinary" and "Extraordinary," there is a large expenditure by the Government, which in Europe would be met either by individuals or by companies, or would be defrayed by assessment. But there is still much absolutely requiring to be done, if the condition of the people is to be improved, which the Government cannot overtake out of imperial funds. It cannot, out of the means now remaining at its disposal, make and maintain the roads and bye-roads required for developing the resources of a country so vast as India. If, therefore, this work is to be done at all, it must be done by the help of rates established for the purpose. In like manner it has been assumed in all the discussions which have arisen during recent years upon this subject, that the expenditure which may be required for the vernacular education of the people, and for sanitary improvements, cannot be afforded by the imperial revenue, and must be met, in the main, out of the same additional resources. There appears, indeed, to be no alternative unless it be the alternative of allowing the country to remain without drainage and without roads and without education.

5. Accordingly, this conviction has been now for many years forced upon the administrations of some of the most important provinces in India, upon the Supreme Government,

and upon several successive Secretaries of State. Local rates for meeting the necessities of local improvement have been levied, over and above the land revenue, in the Punjab, in the North-Western Provinces, in Central India, in Oudh, in Sindh, and throughout the Presidency of Bombay. I shall presently advert to the distinction which has been drawn between the circumstances and conditions under which these rates have been imposed, and the circumstances which affect the question of imposing them in Bengal. I am now only recording the fact that such rates have been raised in the provinces above named. In the 53rd paragraph of the educational despatch of the 7th April 1859, Lord Stanley called special attention to the question of the expediency of imposing a special rate to repay the expense of schools for the rural population. Sir Charles Wood, in his despatch of the 25th May 1861, to the Government of Bombay, whilst recounting all the difficulties and objections which had been felt upon the subject of cesses in addition to the land revenue, spoke of the obligation to keep up roads of internal communication as a liability everywhere attaching, both by reason and by custom, to the owners and occupiers of land. In respect to education, he referred to the probable necessity of dealing with the question by a specific legislative enactment. Accordingly, such an enactment, under conditions to which I shall afterwards refer, has actually been adopted in Bombay. Lastly, my predecessor, Sir Stafford Northcote, in Council, in his despatch of the 28th of October 1868, No. 22, approved of these proceedings of your Government, in which the proposal was made to levy a rate for this purpose in Bengal.

6. I come, then, to the specific objection to this proposal, that the Government of India is precluded from imposing special rates in Lower Bengal, because of the binding promises made to the landowners of that province under the terms of the permanent settlement. In considering this question, I put aside for the moment every argument which turns upon the purposes to which the proposed rates or taxes are to be applied. On this point there seems to be some doubtful reasoning used on both sides in the correspondence before me. Your Government repeatedly asserts the right of imposing local cesses for local purposes, implying that the purpose to which such a tax is devoted affects the question of the right of the Government to impose it. Assuming the right to impose any given tax, the purpose to which it is applied may make all the difference in these two most important things—*first*, the reasonableness, or even the justice, of imposing the tax; and *secondly*, the possibility of making that reasonableness and justice plain to the people who are to pay it. But if the right to impose the tax be absolutely denied, on the ground of a binding promise that no such tax should be imposed, then the purposes to which we may intend to devote the money can have no bearing on the question of our right to raise it.

7. But the question whether the Government of India has or has not the right to impose taxes upon land in Bengal, even for the general purposes of the empire, has been ruled and decided in the case of the income tax. And yet that ruling was not, and could not be arrived at by any mere construing of the words in which the promises of the permanent settlement were made. Those words did not contemplate such a case; and, to reach the general principles on which that case was ruled, it was necessary to go outside altogether of the four corners of the document in which the permanent settlement is recorded.

8. Your Excellency has indeed referred to Article VII. of that regulation as indicating the reservation of a power large enough to include that which is now disputed. I am bound to say, however, that this argument does not appear to me to be satisfactory. It is true, indeed, that under that article the Government of India retained a right of enacting such regulations as it might think necessary for the "protection and welfare" of the various agricultural classes. It is true also that we may argue, in all good conscience, that the support of roads and of vernacular education are necessary for the "welfare" of those classes. But the whole context of the passage indicates, in my opinion, that the power intended to be reserved under that article was the power of regulating and limiting the power of the zemindars over their tenantry. It is, indeed, obvious that in the exercise of such a right the revenues of those zemindars might have been affected to a far greater extent than they can be affected by rates for the making and maintenance of roads or of schools. But if the question be whether the right to levy such rates, in addition to the "jumma," was contemplated or thought of at the time, I am compelled to believe that no such idea was in the mind of the Government of Lord Cornwallis in 1793.

9. But if the words of the permanent settlement do not rule the case in favor of the power now claimed by your Government, neither do they rule it in a sense adverse to that claim. The great object and purpose of that settlement, as clearly defined and described in Article VI., should govern our interpretation of its terms. That object was—as this article explains at length—to put an end for ever to the practice of all former Governments of altering and raising the land tax "from time to time," so that the landholder was never sure, for any definite period, what proportion of the total produce of the soil might be exacted by the State. This uncertainty was to be set at rest for ever. The "public demand" was to be fixed and permanent. Such was the promise: and its scope and object were clearly explained in the concluding exhortation addressed to the landowners, that "they would exert themselves in the cultivation of their lands, under the certainty that they would enjoy exclusively the fruits of their own good management, and that no demand would ever be made upon them or their heirs and successors by the present or any future Government, for an augmentation of the public assessment in consequence of the improvement of their respective estates."

10. These last words illustrate the whole force of the argument, which has been admitted to be just in the case of the income tax. It must be remembered that none of the pleas which, in the correspondence before me, are urged in favor of the right of the Government to levy rates for roads or for education, could have been put forward in favor of the right to impose an income tax on the landholders of Bengal. The income tax was not "local" in any sense. It was not applied to special purposes intended for the immediate benefit of the agricultural classes. It was, in the fullest sense of the words, a "public demand," levied over and above the public demand which, under the permanent settlement, had been fixed "for ever." It went directly into the imperial exchequer, and was applied precisely as the land revenue and all the imperial taxes were applied. But there is one thing which that tax was not: it was not an increase of the public demand levied upon the zemindars "in consequence of the improvement of their estates." It was levied upon a wholly different principle, and in respect of a wholly different kind of liability. One index and proof of this difference lay in the fact that, although this "public demand" was made upon those to whom the promises of the permanent settlement had been given, it was made upon them only in company with other classes of the community, and with no exclusive reference to the source from which their income was derived.

11. But when the principle of this distinction is clearly apprehended, it becomes obvious that an income tax is not the only form of "public demand" to which that principle applies. The same essential distinction may be established between the original assessment which was fixed "for ever," and every kind of tax, or cess, or rate, which is levied irrespective of the increased value or produce of land, and with no view to a re-adjustment of the proportions in which the produce of the soil is divided between the State and the owners of land holding under it. The best method of marking this distinction, and of making it clear, is to provide that such cesses should be laid upon the owners of land only in common with other owners of property which is of a kind to be accessible to the rate.

12. It has been contended that the rates levied in other provinces of India are essentially distinct in principle from the rates which it is proposed to levy in Bengal. The argument appears to be, that in other provinces of India the local rates are simply so much addition to the ordinary land revenue—an addition which is there legitimate, because the Government had not in those provinces debarred itself by positive engagements from increasing the land assessment. This appears to be only another form of stating the argument already dealt with, which is founded on the terms of the permanent settlement. But the distinction thus drawn between the character of such rates when levied in Bengal and the character of similar rates when levied elsewhere, is a distinction which I concur with your Excellency in considering to be unsound. Whatever character may be assigned to these rates as a matter of mere verbal definition, they were unquestionably intended by the Government, in all the provinces in which they have been raised, to be in addition to the land revenue, and not a part of it. This separation was expressly defined and marked in the proceedings of the Government of Bombay before any special legislation had been passed upon the matter. In the resolution of that Government, dated March 9th, 1860, the Superintendents of Survey were directed, "after fixing the assessment of a district," to add the rate "over and above the amount which on other considerations they may deem appropriate." Although incorporated with the land revenue in respect to the mode of levy, as being the most convenient, it is again in the same sentence explained to be "calculated over and above the ordinary assessment;" and Sir Charles Wood, in his despatch of May 25th, 1861, in which he dealt with the proposal, speaks of it as a proposal "for the imposition of a school rate and road cess in addition to the revised rates of land assessment which have been, and still are, in course of introduction."

13. Her Majesty's Government are therefore of opinion that it cannot be said with justice that to impose rates in Bengal would be to impose a special tax on that province which is not imposed on other parts of India.

14. It is true that, in making some of the more recent land settlements in various provinces of India, the Government has given notice that in fixing the assessment of land revenue for 20 or 30 years, it retained the power of imposing some additional rates for local expenditure.

In the Bombay Act of 1865,* a notice to this effect has been made permanent by law. But this notice, so far from indicating that such rates are to be considered as part of the land revenue, is, on the contrary, a distinct indication that they are to be considered separate. The notice was issued because the Government was warned by the misunderstanding which had arisen in Bengal, and because it knew that precisely the same misunderstanding might arise under any settlement—the misunderstanding, namely, that during the term for which such settlement might be made the Government absolutely surrendered all power of additional taxation upon the land. But although under these circumstances it was expedient to prevent such misunderstanding in future by a warning explanation to all with whom new settlements might be made, Her Majesty's Government do not admit that, where no such notice has been given, no rates can be levied in addition to the assessment. This, indeed, would involve a result in direct antagonism with the principle laid down in this despatch, and sanctioned in

* Act I. of 1865, section 29, clause 1.

the case of the income tax. That principle is, that any extra taxation or rating levied from the agricultural classes over and above the land revenue must be imposed as equally as possible upon all holders of property accessible to the impost. But if those holders of landed property are to be free from the tax to whom notice was not given at the time of settlement, the rates cannot be imposed equally, but, on the contrary, there must be an extensive system of exemptions. And those exemptions must especially include the holders of inams, of alienated villages, and all permanent tenures either rent-free or at small fixed quit-rents. The guarantee under which these persons hold their lands free from any increase of the land assessment, is a guarantee quite as binding as the promise given to any holder in Bengal. But the practical injustice of exempting inamdars, or the owners of alienated villages, is as apparent as the departure it involves from the principle of making rates equal and general in their incidence. It must always be remembered, in matters of taxation, and when a given work is to be done, and a given amount of expenditure is required to do it, the exemption of any class is simply an aggravation of the burden on all other classes who are not exempt. And in this case those would be the exempted classes who have been otherwise most favored by the State, and those would be the classes bearing an aggravated burden who already contribute most to the public expenditure. Moreover, the holders of property thus exempted would derive equal, or indeed greater, benefit from the rate than the holders of property who alone would be called upon to pay them. On these grounds, Her Majesty's Government feel that, in rejecting any claim to exemption from rates on the part of those who did not expect to pay them at the time of the land settlements, or on the part of those who hold under permanent tenures whether of one kind or another, they are not adopting any mere verbal plea in order to justify a foregone conclusion which otherwise might be difficult of defence. They are satisfied, on the contrary, that they are rejecting a claim founded solely on a mistaken interpretation of the mere wording of a particular document, and which, if admitted, would lead to results at once anomalous and unjust.

15. It is the more important that a final decision on this matter should be arrived at, because it must be admitted that the misunderstanding on which such claims to exemption are founded is a misunderstanding which has been long prevalent, and has imparted a character of doubt and hesitation to the language and to the acts of the Government, both in India and at home. There has been, on the one hand, a feeling and a conviction of the essential distinction between the ordinary land revenue and the rates which it was desired to levy, whilst on the other hand there has been a difficulty in defining that distinction, and a fear lest it should be found to be incapable of explanation to the people. Hence there has been a variety of suggestions for evading the difficulty, by raising the required amount of money through a house tax, or a license tax, or some other tax which could not be confounded with the land revenue, and respecting which therefore there could be no doubt of the right of the Government to impose it. But all these suggestions have, for various sufficient reasons, been rejected. The despatch of Sir J. Lawrence of 22nd February 1867 (No. 9, Revenue Department), exhibits the embarrassment felt by the Government of India in this condition of affairs, and its anxiety lest rates on landed property should appear to the people to be a breach of faith. It is injurious alike to the Government and to the people that this condition of things should continue. The Government has nothing to conceal, and the people have nothing to fear or lose in the re-affirmation of the same principle as regards rating, which has already been affirmed as regards the income tax.

16. An important step in the practical decision of this question has been taken in the passing of the Bombay Act No. III. of 1869. The special object of that Act is to raise "funds for expenditure on objects of local public utility and improvement," and for this purpose it imposes rates upon all holders of land, without making any distinction between those who received and those who did not receive a notice at the time of settlement. No exemption of any class of landholder is admitted. On the contrary, the holders of rent-free, of alienated villages, and of other permanent tenures, are expressly subjected to the rates.

17. In view, therefore, of these various facts and considerations, Her Majesty's Government have now to intimate to your Excellency the conclusion to which they have come, after a careful consideration of a controversy which has now been going on for a long course of years. This conclusion is that rating for local expenditure is to be regarded, as it has hitherto been regarded in all the provinces of the empire, as taxation separate and distinct from the ordinary land revenue; that the levying of such rates upon the holders of land, irrespective of the amount of their land assessment, involves no breach of faith on the part of the Government, whether as regards holders of permanent or of temporary tenures; and that where such rates are levied at all, they ought, as far as may be possible, to be levied equally, without distinction and without exemption, upon all the holders of property accessible to the rates.

18. So far I have been dealing only with the right of the Government to levy rates, and with the argument that this right had been parted with for ever under the terms of the permanent settlement in Bengal. I now proceed to consider the farther question, which ought to be kept entirely separate, namely, the expediency and policy of exercising the legitimate power of the Government in imposing such rates in Bengal. Many arguments, which are entirely irrelevant in the discussion of right, become arguments of first importance on the question of policy. (1) The proportion which the existing land tax bears to the whole

resources of the people on whom we propose to place new taxes; (2) the mode of levying them so as to reach fairly the different interests in the property to be assessed; (3) the machinery through which the levy is to be made; (4) the persons to whom the expenditure is to be entrusted; and (5) the special purposes to which rates are to be applied. All these are most important elements in the question of policy, perhaps even of justice; they cannot therefore be too carefully considered.

19. Adverting, then, to these matters in the order in which I have now enumerated them, (1) it cannot be maintained that the people of Bengal are less able to afford such rates than the people of other provinces of India. In so far as the permanent settlement makes any difference in this case, it is a difference in their favor with respect to the other demands made upon them by the State. A large portion of the produce of the soil which, even at the most moderate assessment made elsewhere in India, would have been appropriated by the State, has been left in the hands of the various classes connected with agriculture, and has contributed to increase the general wealth and resources of the province. The case on this point for the Government cannot be better stated than in paragraph 36 of the Lieutenant-Governor's letter to your Government, dated April 30th 1869: "Owing to the operation of the permanent settlement, Bengal contains, scattered throughout the different classes of its population, many persons who have acquired more or less of an independence from the profits of the land surrendered by the Government in that measure." It is true that in the greater fruitfulness of indirect taxation and of some direct taxes in Bengal as compared with other provinces, the Government recovers some portion of the revenue which it has sacrificed in the form of land assessment. But this very fact testifies to the greater wealth of the people, and is a conclusive proof that they can bear, at least as well as the people of other provinces, such special taxes as may be required for drainage, roads, and schools.

20. On the next point, (2) the mode of levying rates so as to reach fairly the different interests in the property to be assessed, I understand you to be fully impressed with the justice of providing that they should be levied as equally as possible not only on all kinds of rateable property, but as equally as possible also upon the various classes who have various interests in that property. I observe that you contemplate the extension of the cess to towns and villages (paragraph 24). There is indeed no reason why the burden either of roads or of education should be thrown exclusively upon the agricultural classes, where other classes are equally interested in the expenditure and have property of a kind which can be made accessible to rates. How all this can best be done is a question which must be locally decided. The knowledge and ability possessed by the Lieutenant-Governor of Bengal, which are eminently displayed in this correspondence, give me confidence that, when the decision of Her Majesty's Government is announced, the measures consequent upon that decision will be directed with a careful regard to all the peculiar circumstances of the province which is under his administration.

21. As regards (3) the machinery through which the levy of rates is to be made, and (4) the persons to whom the expenditure of them is to be entrusted, it would indeed be most desirable if the local character of these rates could be emphatically marked by committing both the assessing of them and the application of them to local bodies. If the people were farther advanced in the knowledge and appreciation of those advantages which we desire to confer upon them, there would be no need of interposing the authority of the Imperial Government in regard to such matters as the making and maintenance of roads, of schools, and of sanitary improvements. In this case we might entrust the initiative in all such things to the people themselves. But, speaking generally, it may be said that the people have as yet neither the knowledge, nor the desire, nor the organization which could alone render it possible to rely exclusively upon their voluntary action. Nevertheless, when the authority of the supreme Government has been exerted to prescribe as an obligation the performance of certain duties, it may be possible, and if possible it will certainly be desirable, to carry the people along with us through their natural native leaders, both in the assessment and in the expenditure of local rates. The importance of doing so has been acknowledged in the measures adopted for regulating the management of similar rates in other provinces of India, and it would be, in the belief and hope of Her Majesty's Government, an undeserved reproach to the many wealthy and intelligent native gentlemen of Bengal to suppose that a similar course may not be successfully pursued as regards the people of that province.

22. Closely connected with the local character which may belong to rates arising out of the mode of assessment and of administration, comes (5) the local character which depends on the purposes to which they are to be exclusively applied. I have already pointed out that the purposes to which a tax may be applied cannot be considered as affecting the abstract right of the Government to exact it. But assuming this right, everything as regards the policy, and even the justice of the rates now in question, turns upon the manner in which they are to be expended. It is of course essential that the Government of India should be itself satisfied that it is breaking no faith in any measure it may take; but next to the necessity of this assurance is the necessity, or at least the great importance, of making the same conclusion plain to the apprehensions of the people. For this purpose it is above all things requisite that the benefits to be derived from the rates should be brought home to their doors,—that these benefits should be palpable, direct, immediate.

23. The making and improving of wells, tanks, and other works of irrigation affecting comparatively small areas of land, are the operations which probably best comply with these conditions. But roads are a first requisite in the improvement of every country, and although as yet they may not be equally valued by the people, it is the duty of the Government to think for them in this matter, and the benefits they must derive will yearly become more apparent to themselves. It is due probably to these considerations that the Lieutenant-Governor of Bengal has waived his objection to local rating in Bengal for making and maintaining roads (admitting indeed that for this purpose a cess upon landed property is necessary) although, as regards the argument founded on the permanent settlement, no clear distinction has been drawn between the right of the Government to levy rates for roads, and its right to levy rates for education. Her Majesty's Government can have no doubt that as elsewhere so in Bengal the expenditure required for the education of the people ought to be mainly defrayed out of local resources. This, however, is precisely the application of rates which the present condition of the people may render them least able to appreciate. I approve therefore of your Excellency proceeding with great caution in this matter. The circumstances which have just compelled you, for the general purposes of the empire, to increase the tax upon incomes, would appear to render such caution more necessary at the present moment. I do not construe the concluding words of the 6th paragraph of your despatch, as suggesting that rates nominally levied for one purpose should afterwards be applied to another, because I am sure that your Excellency must be as fully alive as Her Majesty's Government to the necessity of maintaining perfect openness in our dealings with the people of India; especially as regards imposts which are comparatively new, and which seem to be so much contested. I do not doubt, therefore, that in the paragraph referred to you intended only to suggest that until the system, machinery, and incidence of local rating in Bengal has been satisfactorily established, so much only should, in the first instance, be raised as is required for roads. Her Majesty's Government approve of this precaution, and they are of opinion that any addition to the cess should be duly and separately notified to the people, with a full explanation of the special purposes to which it is to be applied.

24. I have now communicated to your Excellency the views of Her Majesty's Government on the matter which you have referred for their decision. Of the great importance of the subject in a financial point of view I have already spoken. If it were indeed true that in the land revenue raised from the agricultural classes, the Government of India took so much from the resources of the people as to leave them unable to bear any additional burdens, then, indeed, it would be as impolitic to impose "local rates" as to impose any new imperial tax.

In this point of view it matters nothing whether the land revenue be in the nature of a "rent" or in the nature of a "tax." So far as regards the ability of a people to bear fresh burdens, it is the same thing whether they be over-rented or over-taxed. But Her Majesty's Government are satisfied that this is not the condition of things with which we have to deal. It is notorious that the direction in which the Government of India has been proceeding in its land assessments has been the direction of making those assessments more moderate, and of eliminating altogether the element of uncertainty of arbitrary variation, which, more than anything else, impeded the progress of agricultural improvement. The whole discussion, which is now before me, has arisen out of the fact that in Bengal the Government went so far in giving effect to this policy as to declare the land assessment to be "fixed for ever." The same principle is involved, and the same policy is expressed in the long and definite periods of time for which, in other parts of India, the assessments are now equally fixed, and during which they cannot be re-adjusted in favor of the State. This policy is a wise one, even though the treasury should appear in the first instance to be a loser by it. The true wealth of a wise and just Government lies in the growing wealth of its people; and the fiscal system which most encourages the accumulation and enjoyment of capital in private hands must in the long run be the most profitable to the State. But there is one condition attaching to this argument, without which it ceases to be applicable to a people situated as the people of India now are. The growing wealth of the country must be made accessible to such demands as arise from time to time out of the duty and necessity of our applying to its condition the knowledge which belongs to a more advanced civilization than its own. We are spending the imperial revenues of India conscientiously for the good of its people. If there are some great improvements in their condition which we cannot afford to undertake, we must not be precluded from throwing the cost of such improvements upon those growing resources of which we heartily desire to see that people in the enjoyment, but which are due in a great measure to the government we provide.

25. There is yet one other aspect in which the question of local rating for special purposes must be regarded,—an aspect in which it assumes an interest and importance distinct altogether from its bearing on finance. Local rating, although it may be imposed in the first instance by imperial authority, must become a powerful means of further educating the people in an intelligent management of their own affairs. I approve entirely of the anxiety shown by the Government of Bombay in its first action in this matter, and expressed also by the Supreme Government under Sir J. Lawrence, that, as far as possible, the assent and concurrence of the rate-payers should be secured, both in the levy and in the management of the

rates. I commend this wise policy to your careful consideration, in communication with the Lieutenant-Governor of Bengal and the subordinate branches of his administration.

I have, &c.,

ARGYLL.

REPORT OF THE COMMITTEE APPOINTED TO CONSIDER THE QUESTION OF LOCAL CESSES.

1. THE committee appointed by the Lieutenant-Governor of Bengal to consider and report upon the best method of raising taxation from local sources for local purposes have the honor to submit their report.

August 13, 16, 17, 23,
27, 31.
September 2, 5, 7, 9, 12,
14, 16.
October 13, 17.

2. The committee met for the consideration of the questions submitted to them upon the dates noted in the margin.

3. In accordance with the instructions conveyed in your letter No. 3160, dated 8th August last, the committee have strictly avoided all discussion of the principles involved in the imposition of a tax upon land. In the views laid down in the despatch of the Secretary of State of 12th May last, they desire neither to express concurrence nor difference of opinion; and in their report they confine themselves to the discussion of the question how those views, if accepted, can best be carried into effect.

Questions of principle avoided.

4. In the long discussions on the question of principle which preceded the despatch of the Secretary of State, it has all along been assumed that, whatever might be the ultimate form in which local taxation might be proposed, a tax upon land would necessarily be a prominent part in the scheme.

A land tax necessary.

5. Starting then from the assumption that to whatever extent other schemes for raising revenue might be proposed, a land cess would form a leading feature in any plan for local taxation, the committee addressed themselves, in the first place, to the task of devising a plan by which a tax might be levied upon land.

6. The first question was, what should be adopted as the basis upon which the land cess could most fairly be calculated? Three courses have been suggested as possible; the tax might be in proportion to the Government revenue; or to rental as originally proposed by the Government of India; or with reference to the acreage, gross or cultivated.

The basis of the tax.

7. The first of these courses, that which would base the cess on the Government revenue of the estates, was at once rejected as unfair. The Government revenue of estates does not now bear any fixed proportion to their value. In some estates the Government revenue may be 90 per cent., and in others only 5 per cent., or even less of the revenue of the zemindar. So that in the case of a tax levied in proportion to the Government revenue borne by each estate, not only would there be enormous inequality of incidence, but the heaviest demand would fall precisely on those estates where the Government revenue bears the largest proportion to the gross proceeds, and where accordingly the zemindar has the smallest margin, and is least able to meet the demand.

Government revenue impossible.

8. In choosing between the other two bases of taxation which offer themselves, namely, acreage and rental, two things had to be considered—*first*, the means we have of obtaining accurate statistics regarding them; and *secondly*, their respective value as indexes of the ability of an estate to bear taxation.

9. As to acreage we have no detailed information whatever, nor are there any other means of obtaining it than by making a detailed survey for the purpose of local taxation. Such a work would occupy twenty years, and the statistics collected would probably have become useless by the time the survey was completed.

Acreage.

10. Admitting that the records of the revenue survey enable the collector to know the total area of every estate on his roll, yet such information does not enable him to proceed very far in imposing a cess upon the different interests in the land. In the first place, he has no information regarding the proportion of cultivated and uncultivated area, or of the value and quality of the land, so that the knowledge of gross acreage alone cannot assist him in assessing the tax so as to make it proportional to the ability of the estate to pay. In the second place, the gross acreage of each estate is no help to us in distributing the liability to the tax among the various ryots and tenants who have an interest in the land that is subject to taxation.

Information insufficient.

11. It is plain that we cannot call upon the zemindars of each estate to bear the entire burden of the cess. Many of them are mere annuitants, who have made over to putnidars and others their entire rights, reserving only a fixed yearly rent. To levy the tax from such zemindars, and not from those who have interests under them, would be to impose a burden on those who cannot possibly derive any direct profit from the roads and other objects to which the cess is to be applied, and to exempt altogether those who directly benefit by the local improvements to be effected. A land tax ought not to be a tax upon those who occupy the position of zemindars alone; and unless we extend the liability to taxation to those who have subordinate interests, we shall be tapping only the least productive of the sources of a land tax and altogether neglecting the most productive.

12. An equitable scheme of taxation must therefore be one which extends to interests in land that have any value, and this consideration imposes upon us the necessity of providing for the assessment of the tax upon each of those interests. We think it unfair and impolitic in us to follow a plan which was laid down in one of the notes upon road cess drawn up during previous discussions on the matter, which proposed that we should throw the whole responsibility upon the zemindar, and after defining broad principles on which he might demand contribution from his intermediate tenants, leave him and his intermediate tenants to settle the matter among themselves, or contest it in the civil court. The committee held that the Legislature, when it imposes a tax, is bound to define as accurately as possible its incidence, and not merely to lay down general principles which the tax-payers may themselves apply with the certainty of litigation.

13. We are therefore obliged to keep clearly before us the necessity of assessing the tax, not only upon estates as an entirety, but upon each individual interest in each estate or part of an estate. And the information upon which we base our assessment, whether it be acreage, or whether it be rental, must be information which we can apply not only to each estate as an entirety, but to each interest within it. So far as regards acreage, not only do we not possess this information, but the information nowhere exists. Neither putnidars, nor farmers, nor ryots, unless in exceptional cases, hold their tenures by area, and not even they could, except by a detailed survey, tell how much land was included within them.

14. Rough estimates of acreage we could indeed obtain, but the use of them, apart from the inexpediency of employing for such a purpose admittedly imperfect data, is liable to these objections:—If the estimates were to be made by detailed survey, they would be objectionable on the score of expense and delay, in the same way, though perhaps not to the same extent, as in the case of surveys for accurate acreage. If they were obtained through the persons interested in the land, they could only be procured by means similar to those by which we propose to acquire accurate information as to rental; information beyond a doubt better for the purpose of taxation than mere rough estimates of acreage, and which has the advantage of being certainly within the knowledge of the person at whose hands we seek it.

15. Acreage we must therefore put aside as the basis of our land cess, on the ground that information regarding it is practically unattainable.

16. The adoption of a system of taxation based upon acreage being thus deemed impossible, the committee next considered how it might be possible to take rental as the basis to be worked upon.

17. Although the collector has no information regarding the rental of the estates and tenures in his district, yet that information certainly exists in the books and accounts of the persons to whom the rental is paid. All, therefore, that has to be provided for in this case is, that the collector should have the means of enforcing the submission of information which already exists. This seemed to the committee a comparatively easy problem—the details of the proposed solution of it will be afterwards given—and the facility of obtaining information regarding rental appeared to the committee a strong recommendation for its adoption as the basis of their scheme of taxation.

18. But it appeared also to the committee that in itself rental was a more equitable basis than acreage. It is true there are inequalities of rent; some ryots pay higher rates and some pay lower rates; but so also are there inequalities in the value of different lands. A tax based upon acreage assumes that every acre is of equally good quality and equally able to bear its cess,—an assumption which is much farther from the truth than that involved in the adoption of rental, namely, that rent is always in proportion to productiveness. In fact, since the primary cause of difference in rates of rent is difference in productiveness, it may reasonably be assumed that the rent of a ryot's holding does, to some extent at least, bear a proportion to its ability to pay land tax.

19. So far as regards the zemindar or tenure-holder it is plain that rental is an absolutely accurate measure of his ability to pay tax; and so far as regards the ryot, it does not appear to the committee to be an assumption very wide of the truth to consider the rent of his land an index of its capacity for tax. They feel confident that the people themselves who have to bear the

tax, especially the ryots who have for ages been accustomed to pay cesses and *abwabs* upon their rents, will be far more ready to recognize and admit the fairness of a tax levied in that way than one based upon that indefinite and disputable item, the area of their holdings; and they have for all these reasons determined to adopt rental as the basis of their proposed scheme of taxation.

20. The committee have throughout these remarks been treating the estate as the unit of assessment. The estate is the unit by which all the relations between landlord and tenant naturally arrange themselves; and since, in arranging and distributing the land cess, we must necessarily have a great deal to do with these relations, it is *primæ facie* the simplest method of assessment to suit our provisions to this unit.

The estate should be the unit of assessment.

21. This would be the case, whatever were the basis adopted by the committee, but when that basis is rental, it almost necessitates our proceeding by integral estates. For if we divide them into villages or other parts, we involve ourselves in a host of calculations and valuations which are of no advantage to any body, and only give the zemindars and tenure-holders some useless information as to how much they pay for each of the parts of their estate, while all they require to know, and all that it is of the least use to them to know, is how much they pay upon their whole estate or tenure.

Distribution of liability among various interests.

22. The next part of the question to which the committee addressed themselves, was the distribution of the tax among the various persons having interests in land.

23. It is impossible in devising any working scheme to take cognizance of any interests inferior to those of the cultivating ryot, that is to say, that class of ryot who ordinarily is borne on the zemindars' books as responsible for the rent, and whose rights are ordinarily defined as "jumma" rights. Such persons do not unfrequently sub-let their holdings, or part of their holdings, but these sub-tenants are for the most part mere squatters, with whom the ryot can, and does continually make his own arrangements. There is nothing to be gained by our taking cognizance of such sub-tenants, while it would involve immense labor and confusion.

We cannot go below the ryot.

24. The only persons therefore, with whom we need concern ourselves, are the cultivating ryots, who unite to contribute the rental of each estate, and the zemindar and all the intermediate tenants who, according to their contracts, distribute among themselves the rent so received, the lowest receiving it direct, and each passing it on, less his own share, to the highest. (The Government share is, for the present, left out of account.)

25. Are both these classes, the payers as well as the receivers, to contribute to the tax? And of the receivers of the rent, are we to place in the same position those whose interests amount to no more than fixed annuities, and those whose interests may, in process of time, and especially by the very improvements which these taxes are designed to effect, be much increased in value?

Who are to pay?

26. Of the ryots who till the soil, a large number are of that class who have an interest of some sort in the land, inasmuch as they cannot be turned out of their holdings by the mere will of the zemindar. Their rent is to a certain extent assured, since the zemindar cannot enhance it, except under certain conditions. Ryots, such as these, have an interest in the land, which is as much a subject liable to taxation as the more defined interests of the receivers of rent. The ryots, moreover, obtain from roads and such works a more immediate and direct benefit than even the superior tenants, and this is an additional reason why they should be laid under contribution.

Ryots should pay.

27. Another reason—one not of principle but of expedience—induces the committee to provide for the levy of a contribution from the ryots. It is certain that if no cognizance were taken of them, the zemindars who were assessed to the tax would in many districts simply recoup the mselves—perhaps more than recoup themselves—by imposing of their own authority a cess upon their ryots. The committee hope by defining accurately the extent to which the ryot is to contribute to prevent any arbitrary action of this sort. The zemindar himself will probably prefer having legal power to recover less, to exercising a sometimes questionable power to recover more, and the ryot will in many cases measure his liability by the law, where without the law, he would submit to the arbitrary demands of the zemindar.

28. It may be at first sight considered that a general cess upon ryots would operate harshly upon those who are mere tenants-at-will, and who have, properly speaking, no beneficial interest liable to taxation. But as in their case the conditions of their holdings are practically the result of arrangement between themselves and the zemindar, based either upon custom or upon competition, they will contribute less to the cess by reason of their being taxed, than by reason of their consenting to whatever change the imposition of the cess may bring about in the customary or competitive rates. The tax falling upon them indirectly will so far suit itself to their circumstances that they will be saved at least from any approach to hardship.

Case of tenants-at-will.

29. The next question is whether all or only some of the rent receivers should be made to contribute to the cess. The distribution of liability between the zemindar and the intermediate tenants necessarily forms a leading feature in the consideration of a land tax in Bengal, where sub-

Distribution of cess among rent receivers.

infeudation of tenures is so exceedingly common; and for the reasons which have been already stated, the committee think it incumbent on them to lay down provisions which can be accurately applied to each case, instead of promulgating general principles and leaving them to apply themselves.

30. The Board of Revenue, in their note upon road cess, dated 31st January 1870, argued that this part of the burden should fall only upon the immediate receivers of rent from the ryots, with whom rested the power of enhancement, as all others were fixed annuitants having practically no interest in any improvements. This argument was a valid one according to the nature of the tax then under discussion, but it is inapplicable to a tax of the nature laid down in the despatch of the Secretary of State. We are not now required to levy a contribution for roads and other purposes in such a manner that we should only ask those to contribute who can reasonably expect to derive benefit from the expenditure. Our instructions are to impose a tax upon property, and that necessitates its being arranged so that the tax-payers may contribute according to the value of their interest in the property taxed, and not according to their expectation of benefits to be derived from that to which the tax is to be applied. Zemindar annuitants can claim no exemption from local taxation when all other classes, except the poorest, whether their income is derived from land or not, are made to contribute in one form or other.

31. The committee are therefore of opinion that the only method open to them of distributing the tax among the receivers of rent is to make each pay in the ratio of the profits he derives from the land. When we come to the discussion of the details of arrangement, it will be found that this plan, besides being plainly the most equitable, is in practice carried out by an exceedingly simple rule.

32. One question of principle yet remains for discussion, namely, whether we are or are not to collect the cess direct from all who pay it, ryots, intermediate tenants, and zemindars, or adopt any other plan. The committee, it will be found from the draft bill, have proposed that the entire cess should be collected through the zemindar; nor do they think it likely that in the manner in which they have arranged the matter the zemindars will themselves have any objection to accept the obligation in question.

33. As a question of expedience, it is beyond all doubt the best plan that can be adopted. The collector manifestly will find it more convenient to have the whole of his land cess regularly paid in by two or three thousand people than to send out subordinates, and himself accept the duty of enforcing his demand upon two or three hundred thousand people, each contributing sums exceedingly minute. The zemindar, who has ready to his hand the entire machinery of collection, will find it involves but little additional labor or expense to collect, in addition to his rent, the cesses which his rent-payers have to contribute, while he would certainly object strongly to the collector continually sending throughout his estates a host of tax-gatherers, who would anticipate and interfere with the operations of his own gomashas and agents. Besides, it will be found by our arrangements that the zemindar actually obtains a very ample remuneration for the trouble he undertakes on behalf of the state. The ryot will find it much more convenient to pay his land cess at the place where he continually pays his land rent than either to convey it to a distant place, or to wait at his own house the visit of a tax-gatherer, who, if he be liable to no other objection, will at least press hard on the ryot in this respect, that he cannot afford to bide the ryot's convenience as the zemindar's agent can, who is always on the spot.

34. As to the principles of taxation, therefore, the committee sum up their conclusions as follows:—

- (1)—The basis of the land tax is to be the rental of the lands upon which it is assessed.
- (2)—The ryots are to pay part of the tax in proportion to the rent of their holdings.
- (3)—The receivers of rent (including in that term the zemindar and all his intermediate tenants to whom part of the rights originally vested in him have been transferred) are also to pay a share of the tax; and the distribution of the share among them is to be in proportion to the profit they severally derive from the land.
- (4)—The whole of the collections are to be made through the zemindars.

35. In the discussion of the details it will be seen how these principles are extended to the case of lands for which rent is not received or not paid.

36. The first point in the working of the scheme to which the attention of the committee was directed, was the mode of acquiring the information upon which the collector should assess the tax, that is, the ascertainment of the rental of each estate and of each tenure.

37. All zemindars and tenants have of course in their accounts a complete statement of the details of their rental: the information is with them, and it is nowhere else. We have therefore to enable the collector to procure the information from them.

38. The collector does not know, except in a very few cases, who the tenure-holders are, nor even whether in any given estate tenures exist or not; he cannot, therefore, apply direct to tenure-holders. The collector, however, does know every estate in his district, and though his registers have, by the habitual neglect of new zemindars to enter their names in the manner directed by the law, become almost useless for the purpose of informing him who the zemindars of each estate are, yet, by suitable provisions as to service of notice, it will become possible for the collector to convey to the zemindars of each estate a lawful demand for the production of such information as they are able to give. Wherever the zemindar himself collects from ryots, he can give the actual rental of that part of his estate. Where he does not collect from ryots, but has an under-tenant, he can state who that under-tenant is, and what the rent he receives from him; and this information will enable the collector to demand from the under-tenant those details which the zemindar may be unable to give. In this way, whatever be the number of intermediate tenants between the zemindar and the ryot, the collector will be able to obtain, by demands made upon them, one after another, complete information as to the gross rental of each entire estate, and of each intermediate tenure within it, and also the rent paid by each holder of such intermediate tenure.

39. We provide also that if any zemindar or intermediate tenant makes profit from his lands otherwise than by receiving rent—in other words, has part of them in his private occupation or cultivation, he must include a return of it in the schedules of information he submits to the collector.

40. The provisions for demanding these returns are in sections 5 and 6 of the draft bill, and the schedule which is annexed to it. It is to be remarked that these returns are not to be accepted as evidence, except in so far as they bind the parties making the returns to the amount of rent therein stated.

41. It remains to be shown by what provisions the committee propose to compel zemindars and under-tenants to send in their returns. They propose to begin by a general proclamation, announcing the commencement of operations under the Act (section 5), and immediately after that the collector proceeds to serve special notices upon the zemindars of each estate, directing them to put in the required returns. Three months the committee consider quite sufficient time for the preparation of the returns, and in three months' time (unless the time has been specially extended) the zemindar who fails to put in his returns

becomes liable to a daily fine made recoverable as an arrear of revenue. The provisions of section 7, moreover, prevent him from suing for rent if he has defaulted in putting in his returns, and these two penalties, the committee are of opinion, will ensure compliance with the requirements of the collector.

42. It is to be noted that all the members of the committee were not unanimous in favor of the penalty imposed by disentitling to sue for rent. It was urged that the revenue laws were exceedingly stringent upon the zemindar, and that it would be a very harsh measure to deprive him of the means of getting his rents and meeting the Government demand upon his estate, and in the event of the non-payment of a small fine to have his estate rendered liable for sale. The majority, however, retained the section, that it might come under the consideration of the legislative council, and some of the members even were in favor of its being presented (as will be noted after a few lines) in a form even more stringent than that in which it now appears. They held that the stringency of the penalty was not a legitimate objection to it, since it was in every one's power to completely avoid it by obeying the plain directions of the law.

43. So much for the returns of the zemindars; it is necessary now to regard those to be demanded from intermediate tenants.

44. It is true that the collector occasionally knows, or has the means of finding out, the names and circumstances of many tenures and tenants, but it does not appear to the committee that he should act upon information in any way informally acquired. The many disputes which everywhere exist regarding property in land render it highly probable that permission to act upon informal information would only open a door to the presentation of claims to be considered tenants by people whom their zemindars refuse so to consider. Since we collect through the zemindar, we must at least recognize the zemindar's right to declare, for the purposes of this Act, the under-tenant from whom he undertakes to recover, for we know that he cannot recover from any one who is not legally liable.

45. The committee therefore permit the collector in the first place to issue notices to lodge returns only upon those tenants whose tenures have been formally recorded under Act XI. of 1859, and for all the rest he must wait until, in the return he receives from the zemindar or superior tenant, he finds the tenure mentioned.

46. The committee are aware that great delay will necessarily take place in obtaining the returns. The zemindars' returns may be got in in three months, but the putnidars' need not be expected for six months, the darputnidars' for nine months, and so on. The delay appears to the committee to be quite unavoidable under the circumstances, except by adopting measures which would be extremely harsh to the landholders. Section 7 of the draft bill, as it first stood, prohibited all suits for rent by any one who had not put in returns three months after the issue of the general proclamation, and this

measure was intended to compel those tenants who, not being known to the collector, could not be served with particular notices to put in their returns at once. This proposal was, however, by a majority of the committee, considered to be too severe, and the section was altered so as to apply the penalty only in case of default after particular notice. It is a question for consideration whether an unnecessary length of time has not been allowed to under-tenants for the submission of their returns, since a general proclamation will be first issued and the zemindars will then be allowed at least three months for the preparation and delivery of their returns. The fact of such returns being required will undoubtedly become thoroughly promulgated among all the under-tenants; and with such a preliminary period allowed them for preparation, it may fairly be assumed that a month after service on them of notice to submit the returns of the under-tenures, would be amply sufficient. By the adoption of such a measure the acquisition of the necessary information would be easily obtainable within a period of one year from the enforcement of the bill.

47. The committee, while they would avoid all unnecessary delay, would deprecate any departure from perfect regularity of procedure, deeming that in gradually stepping from the highest tenants to the lowest, we have our only security for avoiding endless disputations between rival claimants of tenures, and gaining that accuracy of statistical information which is necessary for the successful introduction of a new and widespread system of taxation. The committee think that no pains should be spared in the collection of statistics for the first valuation, and in subsequent valuations it is plain that the collector will have better information upon which to start, and delay will be of less consequence, because, pending the completion of the valuation, the tax based on the previous valuation will still be in force.

48. It should always be borne in mind that the tax will be received by the people whom it affects with an amount of willingness directly proportioned to the care which has been bestowed upon it to make its incidence perfectly equal and free from all anomalies. If the principles and procedure now proposed be adopted for the extension of taxation for local purposes other than for what the bill is intended, it is of the utmost importance that the incidence of the taxation should be made on as accurate a basis and as equitable as possible.

49. A section has been introduced, No. 10—a necessary complement to this part of the bill—which enables the collector, in case any zemindar or under-tenant still withholds his returns, to make a valuation of the estate or tenure in any other available way. A person whose estate or tenure is thus valued remains unable to recover from his sub-tenants or ryots until by putting in his papers he procures a regular valuation, which will take effect the next year. It remains to be seen what security the bill provides for the accuracy of the returns made by zemindars and tenants.

50. So far as regards that part of their returns which states the rents they receive, there is of course no possible objection to their overstating their rents as much as they like. They render themselves liable to pay a higher tax, but cannot recover from their sub-tenants and ryots more than their due. Against under-stating, the committee think they have sufficient security in section 7, which provides that no one can recover more rent from any tenant or ryot than he has inserted in his list. Provision is made for preventing this clause affecting changes in rent-rolls made subsequently to the lodgment of the returns, but the committee do not think it desirable that any such changes should avail to alter the valuation, which they would leave absolutely free from change for a period of five years, letting zemindars and tenants make their own arrangements regarding recovery in the case of making similar changes during the currency of any period for which the assessment is fixed.

51. The committee therefore think that the collector should not even have power to make any enquiries with a view of altering any rent-roll handed in to him except under the circumstances subsequently stated in the next two paragraphs. Such enquiries would be extremely distasteful to the people, and would certainly cause much harassment to all concerned—a thing which, throughout our proposals, we have been most anxious to avoid.

52. In the case of lands in the occupation or cultivation of the zemindar or tenant himself, it is clear that the collector should have the power of revising the valuation handed in, and that has accordingly been given by section 12 of the draft bill.

53. Another provision for correction has been provided, as it seemed necessary to meet certain cases. A zemindar or under-tenant, in preparing his returns, may fail to go so far down in the scale of tenants or ryots as we desire that he should go. He may return, for example, a certain man as a ryot paying Rs. 50 rent, whereas the man is really a mokurruridar, who, though paying that amount of rent, has a rent-roll of Rs. 500, and ought to be put down as an intermediate tenant.

54. We provide therefore by section 13 that the collector should have power to demand returns from any person whom he believes to have been in this manner wrongly described,

and may, if he finds that he really occupies the position of a middleman, and receives from sub-tenants an amount of rent larger than he pays, classify him as a tenant *for the purposes of the Act*, and include him as an under-tenant of the estate. We avoid all questions and disputes as to title and tenure by providing that this change of classification effects nothing at all in the way of a declaration of right.

55. This proviso will possibly become useful for extending to its proper limits the basis of taxation, for there are many people, mokurruridars, mourusidars, gantidars, and so forth, whom zemindars may classify as mere ryots, but who will appear before the collector to claim a higher status. Besides, since we make ryots pay three times as high a rate as zemindars, it is directly to a man's interest to pay as an under-tenant with even a large rent-roll rather than as a ryot with a small one.

56. We have gone through the provisions for the collection of the necessary information. It remains to say a few words in justification of our proposal to demand returns from those interested in the land.

Justification for demanding zemindars' rent-rolls.

57. By regulations that are in existence at the present moment, the Government has power to establish a system of putwarries and kanoongoes throughout Bengal; and the function of such officers is not only to keep, on the part of Government, detailed statistics of the rent-rolls of the zemindars, but to exercise a supervision over everything that is done by them in the management of their estates. By a regulation, IX. of 1833, which was repealed only in 1859, the zemindar was liable to be called upon to lodge in the public offices full details of his rent-roll, and was unable to sue for rent unless he did so. It is plain therefore that we are demanding of the zemindars no new and unheard of duty, but only exercising a right which Government might still enforce.

58. It is true that the regulations quoted have long been in disuse, but that does not affect the argument. Zemindars have no right to complain if Government chooses to call upon them to fulfil any of the conditions which they are still by law liable to be called upon to perform; and the duty of zemindars to keep the collector informed of the details of their rent-roll is a duty imposed upon them not by words of mere implication, but by express enactment. A minority of the committee, however, were of opinion that in consequence of the provisions above referred to being practically obsolete, no argument could be based upon them to show the liability of the zemindars to perform a duty which it is believed has rarely, if ever, been enforced.

59. These provisions will enable the collector to obtain all the information he requires for the assessment of the tax; and he will thus know every item of the gross rental, and what is received and what is paid by every tenant upon the estate. The assessment of the tax is after this a mere matter of arithmetic.

Valuation.

60. But one question remains for resolution, namely, what proportion of the cess are we to collect from the rent-receivers, and what from the rent-payers? The committee it will be found have proposed to take one-fourth from the zemindar and intermediate tenants, and three-fourths from the ryots, and the reasons which have induced them to make this distribution they now proceed to explain.

The ryottee rate and the zemindari rate of cess.

61. They have already set forth the grounds upon which they have taken the rent paid by a ryot to be *proportional* to the profit which he makes from his land, so that it becomes a suitable basis of taxation upon him. They now go farther, and they think, that taking ryot with ryot, and without going into detailed enquiries, they may consider a ryot's profit to be pretty nearly equal to the amount of rent he pays. This conclusion is rather based upon experience and general estimate than upon enquiry and calculation; but for the particular purpose to which the committee apply it, and in the absence of any means of procuring more correct data, they think it sufficiently near the truth to be adopted as the basis of calculation.

The ryot's profit.

62. The profit derived by an intermediate tenant is of course the rent he receives less the rent he pays, and similarly in the case of the zemindar, except that of course his payment is revenue and not rent.

The tenant's profit.

63. If therefore the committee were to distribute the rate in equal proportions, making the ryot pay half the rate upon the rent he pays, and each zemindar and under-tenant pay half the rate upon the difference between the rent he receives and the rent he pays, the cess would be distributed equally, as zemindar, intermediate tenant, and ryot, would all pay the same rate upon their profits.

64. But we must remember that we employ the zemindars and intermediate tenants to collect the rate for us; we make them pay it up whether they have actually collected it or not, and we make them responsible for all non-realizations. It is plain therefore that in compensation for all this we should make the share they have to pay a lighter one than that which the ryots have to pay. The proportions which the committee for these reasons propose are, one-fourth on the zemindars and intermediate holders, and three-fourths on the ryots.

Distribution of the rate.

65. The tax is therefore to be imposed so that ryots shall pay three-fourths of the rate calculated upon their rent, and zemindars and tenants shall pay one-fourth of the rate calculated upon the difference between the rental they receive and the rent they pay.

Rules for distribution.

66. The rules which accomplish this are simple enough. They are expressed in section 16 of the bill, and they may be shortly described thus:—

(1)—Each ryot pays to the person to whom he pays his rent three-fourths of the declared rate of cess upon that rent.

(2)—Each intermediate tenant pays to his superior tenant the entire declared rate upon the gross annual value of his tenure, less one-fourth of the declared rate upon the rent he pays for his tenure.

(3)—Each zemindar, in exactly the same way, pays to the collector the entire declared rate upon the gross annual value of his estate, less one-fourth of the declared rate upon the Government revenue of his estate.

67. It must be explained, with reference to these rules, that the gross annual value of an estate or tenure does not mean the rent received by the owner of the estate or tenure, but the aggregate of the rents paid by the ryots within that estate or tenure, whether or not any part of it is retained by an intermediate tenant in its passage to the owner. If a zemindar lets out his estate to a putnidar upon Rs. 500, and the putnidar gets Rs. 1,000 direct from ryots, then the "gross annual value" of the estate is not the Rs. 500 received from the putnidar, but the Rs. 1,000 paid by the ryots.

Meaning of gross annual value.

68. In appendix A will be found a demonstration of the arithmetical effect of these rules in an example of their application to an imaginary estate. It is only necessary here to state that they make the ryot pay to his rent-receiver three-fourths of the fixed rate upon his rent, and they cause each rent-receiver, in passing the rent on to Government, to add to what he receives one-fourth of the rate upon his own profits, bringing about exactly the results set forth in paragraph 65. Of course any other distribution of rates besides three-fourths on the ryot and one-fourth on the rent-receiver can be attained by simply changing the words "three-fourths" and "one-fourth" in the rules we propose.

Effect of the rules.

69. It will be seen that the only data required by these rules for the calculation of what each estate or tenant has to pay are, the "gross annual value" and the rent of the estate or tenure to be taxed; and the calculation is so simple that each zemindar or tenant might calculate both what he has to pay and what he has to receive, by merely being made acquainted with what the collector has fixed as the gross annual value of his own estate or tenure, and of the tenures which pay rent to him; for he of course already knows the rents paid by all these. We provide, however, that the collector shall by special notice inform each zemindar and tenant of what has to be paid by him and to him, but it is no small advantage that he can himself so easily understand the items of the calculation. For the ryots a general proclamation is sufficient; but every zemindar, tenant, or ryot, can obtain from the collector a copy of the valuation returns so far as they refer to him—a sufficient security that no ryot need pay whose rent is not an item in the valuation returns, and that no rent-receiver need be at a loss as to where he is to look for recovery.

Calculation and notification of the tax.

70. The committee have now to consider by what means payment of the tax so assessed can be compelled; and first, so far as regards the zemindars and intermediate tenants the committee have given them power to recover the cess due to them by their under-tenants and ryots precisely as if it were rent payable to them. The committee think that it requires no argument to show that this plan is necessarily the most convenient both for those who have to pay the tax and those who have to receive it.

Recovery from ryots, &c., as rent.

71. On the question of what powers the collector should have to recover the tax payable to him, there was in the committee much difference of opinion. The majority considered that it should be recoverable in the same way as arrears of revenue, while a minority considered that that was far too stringent a mode of recovery, and that there was in it much risk of injustice to zemindars. They urged that landed property was necessarily much depreciated in value by such provisions as these, and that it was unjust to zemindars and to other persons, such as mortgagees having interest in estates, that estates should be held liable to sale for the recovery of the cess, especially when the amount intended to be charged on the estate was not only that payable by the zemindar as his own share, but also that payable by him on behalf of subordinate tenants. They consider that provision should be made similar to that in section 15, Act. XI. of 1859, to protect the estate from liability to sale. They further urge that while the mode of recovering for an arrear of the road cess in regard to the house tax is supposed to be sufficiently provided for by the seizure of the personal effects of the occupier, who may not be the owner, within the limit of a year for collection, the mode of the recovery in the case of the land cess ought not to be extended to the sale of the estate without any limitation as to time, and the consequent ruin not only of the owner, but of his under-tenants. According to the provisions of the bill, an estate would thus be liable for sale both as above stated and for the reasons

And from zemindars as revenue.

given in paragraph 42, notwithstanding the trifling amount of the demand as compared with the value of the estate. The proposal of the minority therefore was that the same means of recovery should be adopted as were provided in Act VIII. (B. C.), 1862, in the case of zemindari dāk cess.

72. On the other hand, the majority considered that these less stringent means would be ineffectual; and that their information regarding the success attained in levying the zemindari dāk cess was not such as to satisfy them that the procedure set forth in that Act succeeded in ensuring punctual payment. The fact that many of the zemindars were non-residents, and that they habitually neglected to register their names in the collectors' books in the manner directed by law, rendered it extremely difficult, and in many cases impossible, to levy the Government dues by any means applicable only to their persons or their personal property.

73. The majority, moreover, deemed that the precedent of the zemindari dāk tax was not applicable to the present case. That was a tax which the zemindar alone had to pay, while in the present case the zemindar recovers from others the greater part of what he pays, and the most summary power which the law admits is given him to recover it. It does not seem any great hardship that what the zemindar can recover as rent he should be made to pay as revenue; although in the opinion of the minority no just comparison could be drawn between cases of rent and revenue.

74. Allusion has just been made to the difficulties thrown in the way of recovery by personal process by the systematic neglect of zemindars to keep the collector acquainted with their names. The majority believe that this circumstance alone would be sufficient to warrant their proposal to recover the cess by the same process as arrears of revenue, since from the very necessity of the case they are obliged to look to the estate alone as that from which, in cases of default, they can levy the arrear.

75. The majority so far admit the validity of an argument of the minority, that to confer upon the collector an extremely stringent power may be a hardship to zemindars, even though the power may remain practically unexercised. But they think it should be borne in mind that sales under Act XI. of 1859 occur very rarely in consequence of mere casual default; but generally where the owners have defaulted with the full intention of causing their estates to be sold.

76. In practice therefore the zemindars have, in the opinion of the majority, very little to fear from the mere application of the sale law to the recovery of the land cess, since sales rarely take place except in cases where the default is wilful and intentional; and in the case of a demand so very small as the land cess, there can never be any difficulty in meeting it in time to prevent a sale.

77. The minority also urged that it would follow from the application of the sale law that any one shareholder in an estate would be responsible to the whole extent of his proprietorship for default by any one of the others, and that a provision of this nature was certainly an unjust one.

78. Of this argument the majority hardly admit the force. The system of joint liability is the essence of the land system in this country, and neither do zemindars recognize separate liability on the part of shareholders in tenures subordinate to them, nor is it possible for Government in ordinary cases to recognize separate liability on the part of joint-owners of an estate. The committee have already set forth the reasons which led them to adopt the estate as the unit of assessment, and they believe it impracticable to work a land cess upon any other principle. If then the estate is the unit of assessment, it is plain that whatever may be the means of recovery adopted, the liability must always be joint, and each shareholder must be held liable to make good a default in that in which he has a share. The system of joint liability is not a creation of the Government, but is one of the already existing circumstances to which the Government must adapt its law of land cess.

79. But they consider that the zemindars have no just cause to complain of the provisions as to joint liability, for the Government offers them a means whereby every shareholder can avoid all possible liability for his partner's default. The separation of shares in estates under sections 10 and 11 of Act XI. of 1859, is mere matter of routine, and any shareholder can obtain such separation by going through certain simple forms. When he has done so, he has absolutely nothing to do with any land cess but his own, for his own share at once becomes, in accordance with the definition adopted in the bill, one of the units on which a separate land tax is assessed.

80. Zemindars have against their putnidars a power of recovery (Regulation VIII. of 1819) almost as stringent as that exercised by Government against them; and in cases where they collect from other under-tenants and ryots it is of rare occurrence that they do not collect amicably from ninety per cent. of their demand. These circumstances, in the opinion of the majority, tend very much to reduce the force of the objections made, to declare the land cess recoverable by the same process as arrears of revenue.

81. The majority of the committee therefore recommend, and have provided in their proposed bill, that land cess should be recoverable by Government by the same process as arrears of revenue.

82. The committee have provided that the land cess should be paid in by zemindars by equal instalments on or before the days provided for the payment of revenue. The reasons which have induced the committee to propose the levy of equal instalments, instead of arranging them in the proportions of the instalments of land revenue, are these; first, the instalments of land revenue are so irregularly arranged that a distribution based upon them would involve much intricate calculation; secondly, because they think they place no unjust burden upon the zemindar, since the demand of Government revenue against him is always much in arrear of his demand against his ryots (his April instalment not being payable till the end of June, and so on), so that taking the Government revenue and the land cess together, the demand is sure to fall behind the point to which the zemindars' collections are, or might have been pushed.

83. The committee have now discussed the principles of the land tax which they propose, and it remains to say a few words on other matters included in their bill.

84. First, as for lands which a zemindar or tenure-holder himself cultivates, the provisions of the bill are such that as he has got no ryot from whom to recover in respect of them, he pays upon them both the ryot's rate of three-fourths on their value and the zemindar's rate of one-fourth on the profit, which, as zemindar or tenure-holder, he derives from them. The equitableness of this arrangement is plain, as the payer is both ryot and zemindar in respect of the lands he so cultivates.

85. Revenue-free lands have not as yet been discussed in the report, but in the bill everything that applies to a zemindar applies also to revenue-free holders of land. The land is laid under the same cess as revenue-paying lands, and the owner pays and recovers in the same manner as a revenue-paying zemindar. The latter was allowed a deduction on account of the revenue he paid, which was manifestly so much taken from his profits. The revenue-free zemindar has no such deduction from his profits, and therefore of course he pays his cess without reduction. This is a necessary consequence of the principle that each person is to pay in proportion to his profits.

86. Lands for which no rent is paid are throughout the bill treated as tenures under the zemindar paying to him no rent. The zemindar first of all enters them in his return, and then the collector obtains from the tenant the statistics of his holding. Just as in the case of the revenue-free zemindar, the tenant of land for which no rent is paid has to pay his cess without any deduction, and the zemindar who gets no profit out of these lands will, by the application of the rules, add nothing in passing on the cess.

87. We have provided that these tenants shall pay their cess in the manner which no doubt will be most convenient for them, namely, to the zemindar or tenant within the estate or tenure in which their lands are situated. As we remunerate the zemindars and tenants for collecting the cess on their ryots by making them pay only a quarter share, instead of half, so we remunerate them for collecting the cess due on tenures for which no rent is paid by allowing them to retain one quarter of it in passing it on to the collector. Such tenants have of course the same power of recovery from their ryots that other tenants have.

88. There are in the bill some instances in which fines and expenses can be imposed and levied upon owners of estates and tenures; and following the precedent of the butwarra laws, and of Act XX. of 1848, a majority of the committee have made them recoverable by the same process as arrears of revenue, that is, by the application of Act VII. (B.C.) of 1868, and they think that the procedure required by that law affords ample guarantee against the infliction of hardship by the provisions of their bill. In deference to the wishes of a minority the committee have provided that no estate shall be sold for the levy of these fines and expenses without the sanction of the commissioner of the division.

Appeal.

89. It will be observed that the committee have given a right of appeal against the collector's proceedings in these cases:—

- (1) Infliction of any fine.
- (2) Order to levy any expenses.
- (3) Corrections made by the collector on the valuation of lands cultivated direct by the land-holders.
- (4) The collector's estimate of the letting value of lands in the cultivation of the zemindar or tenant.

90. The committee, believing that much advantage is to be gained, and much harassment to the people to be avoided by making the cess as free from change as possible, propose that every valuation shall remain absolutely unchanged for five years at least. The only change they permit is where a zemindar or tenure-holder who has been, through his refusal to put in his papers, arbitrarily assessed, at last affords the collector the necessary data for a proper valuation. In that case they permit the collector to correct his valuation, with effect from the year succeeding that in which the papers have been delivered. In all other cases the valuation upon which the cess is to be calculated remains entirely unaltered. By this fixity the zemindar can hardly ever find himself injuriously affected, since it is plain that if he or his

under-tenants make any changes in their rent-roll by creating new tenures, or planting new ryots, they can always make their own arrangements as to the cess payable by them: no new valuation or notices by the collector are necessary to enable the zemindar to recover from his new tenants and ryots.

91. In addition to the rate upon land, the committee further propose to levy a tax upon houses. In arriving at this determination they were principally influenced by two considerations. In the first place, it was the form of taxation which the Government suggested that the committee should adopt; and in the second place, it was felt that if the rate fell upon the land alone, the committee would be departing from the principle laid down in the Secretary of State's despatch, that "there was no reason why the burden either of roads or of education should be thrown exclusively upon the agricultural classes, where other classes were equally interested in the expenditure, and had property of a kind which could be made accessible to the rates."

92. To avoid therefore the apparent violation of the permanent settlement, which it was alleged a special cess upon land alone would involve, the committee determined to impose, in addition to a land tax upon the agriculturalists, a general house-tax, which it was intended should include within its scope the other classes of the community. In this view a minority of

Views of minority in regard to the imposition of a house-tax.

the committee proposed that all cultivating ryots, under-tenants, and zemindars, who contributed to the land cess, should be exempt from the house-tax, and that the incidence of the tax should be restricted to those classes who obtained their livelihood from other sources than the land, because their contributions to the land cess, being limited to the payment of that cess for the land merely occupied by their houses and premises, would be altogether disproportioned to their interest in the purposes to which the cess is to be appropriated. Considering that a house-tax, however imposed or collected, must necessarily give rise to great dissatisfaction, the minority were anxious to restrict its operation to the narrowest limits, and solely consented to its imposition as a supplementary tax out of deference to the opinion of the Secretary of State, that local cesses must be general in their incidence and embrace every class of the community.

93. The majority, however, of the committee only partially concurred in these views. They fully admitted the propriety of exempting from the house-tax the cultivators of the soil; but beyond this they were not prepared to go. They were of opinion that a house-tax which exempted under-tenants and zemindars as well as ryots, would, in an agricultural country like Bengal, be altogether infructuous in its results; and they considered that the incidence of the tax would be sufficiently narrowed if the exemption was restricted to the cultivating classes alone. In accordance, therefore, with the views of the majority, the cultivating ryots will be expressly exempted in the bill.

94. The cultivators then will be exempted as a class; but a majority of the committee further propose to extend the exemption from the tax to houses situated in towns or villages to which either the District Municipal Improvement Act or the District Towns Act has been applied. These places are already highly taxed for roads and conservancy purposes, and it was felt that it would be unjust to call upon them to contribute to the repair of district roads, while they were in no respect relieved from the sole responsibility and expense of keeping in order the roads within their own municipal limits.

95. In all municipal Acts which provide for the imposition of a house-tax, it is almost invariably the custom to give to the magistrate a discretionary power to exempt the poorest classes from the rate. Where, as in the District Towns Act, the assessment is based not only upon the value of the house, but upon the circumstances of each individual rate-payer, it is easy and natural to make exemptions on the score of poverty alone. But the house-tax proposed by the committee is not of this description. It is levied without reference to the circumstances of the rate-payers, and is based entirely upon the estimated cost of construction of the house assessed. Instead, therefore, of exempting individuals from the tax on the ground of poverty, it is proposed to make the value of the house the criterion of exemption. All dwelling houses whose original cost is estimated to have been less than Rs. 100 are to be absolutely exempt from the tax, unless they are also used as shops or for purposes of trade, in which case they will pay a yearly tax of 12 annas. This restriction was added in order that petty shop-keepers and traders, who will greatly benefit by improved communications, should not altogether escape contributing their fair quota to local rates for that purpose.

96. A minority of the committee were not, however, in favor of exempting from taxation any houses at all, and proposed the following scale:—

	Rs.	As	P.
Houses, whether used for dwelling-houses or shops, estimated to have cost less than Rs. 100	...	0	2 0
More than Rs. 100, but not over Rs. 200	...	0	8 0
More than Rs. 200, but not over Rs. 500	...	1	0 0
More than Rs. 500, but not over Rs. 2,000	...	2	0 0
More than Rs. 2,000, and upwards	...	5	0 0

97. The classification which has been adopted in the bill differs little from that suggested by the minority of the committee. Houses are divided into four grades, and are subjected to the following rates.

Dwelling-houses estimated to have cost in their construction—

	Yearly tax.		
	Rs.	As.	P.
Not less than Rs. 100, but not more than Rs. 500 ...	1	0	0
More than Rs. 500, but not more than Rs. 1,000 ...	2	0	0
More than Rs. 1,000, but not more than Rs. 2,000 ...	3	0	0
More than Rs. 2,000 and upwards ...	5	0	0

Shops and buildings used for purposes of trade, whose cost of construction is less than Rs. 100, will have to pay a yearly tax of 12 annas.

98. It will be seen that the committee have adopted as the basis of their classification the estimated cost of the several houses liable to the rate. They felt that in a general tax like a district house-tax, it would be necessary to give some tangible standard by which the punchayets and assessors could regulate their assessments, and by which these assessments could be checked, and that it would be inexpedient to permit them to take into consideration the circumstances of the individual occupants. A division into terraced, tiled, and thatched houses, as proposed in the Madras bill, or a classification from merely looking to the description of the materials used in the construction of the houses, would necessarily prove a fallacious test, because the material which in one district would denote poverty, would in another be adopted, owing to peculiarity of soil, climate or position, for the houses of the rich. Many instances of the fact were brought to the notice of the committee, and for these reasons they were led to adopt the estimated cost of construction as the basis of their classification.

99. Wherever possible, the committee propose that the tax should be assessed by the people themselves. In villages and towns to which the provisions of Act XX. of 1856, or of Act VI. (B.C.) of 1870 may be extended, the tax will be assessed by the local punchayets; but the collector, if he has reason to distrust the fairness of the assessment, will have power to test such assessment by an assessor specially deputed by himself. If the assessor concurs with the local punchayet, the assessment will be final; but where the assessor increases the assessment, an appeal will be allowed to the collector.

100. The local bodies which assess the tax will also be entrusted with the duty of collecting it.

101. In villages or towns where no local punchayet exists, the assessment will be made by a special assessor, on whom will rest the duty of collecting the tax.

102. The committee have explained the sources from which, in their opinion, local rates should be derived, and they now proceed to say a few words regarding the local bodies they propose to create for the due administration of the funds raised for the construction and maintenance of district roads. The Secretary of State has stated in his despatch that "it would be most desirable if the local character of these rates could be emphatically marked by committing both the assessing of them and the application of them to local bodies." With this object in view the committee having provided that the assessment in the case of the land cess should be made on papers delivered by the parties subject to it, and in the case of the house-tax by local bodies where such exist, propose that the application of the fund shall be vested in district committees, that these shall be appointed by the Lieutenant-Governor in every district, and that at least two-thirds of its members shall consist of persons who are not salaried officers of Government. To the committee so constituted they propose to assign the entire management of the funds. Such committee will determine, subject to the revision of the commissioner, in those cases only where the resolutions of the committee may not be carried by four-fifths of the members, the amount which is to be yearly expended, and upon them will rest the responsibility of seeing that the funds raised are properly applied. In the bill it is provided that the collector of the district for the time being shall be *ex officio* chairman of the committee, but it is proposed that the executive work of the committee shall rest with the vice-chairman, who will be chosen by the committee themselves. The committee will of course be obliged to elect as vice-chairman a person who is a member of their body, but, with this restriction, they may choose any person they please for the office. By thus giving the committee the power of choosing their executive head, it is hoped that they will take a keener interest in their duties, from feeling that the management of their local concerns has been really entrusted to their own charge.

103. These views, however, were not accepted by a minority of the committee. They considered that as local taxes were being imposed by the Government, in opposition to the wishes, though undoubtedly for the welfare of the people, the Government was bound to see that the taxes raised were properly applied. They would therefore have preferred that the collector, as chairman, should be considered as the responsible officer and executive head of the committee, and that any functions that might be delegated to the vice-chairman should be

strictly exercised under the chairman's supervision. They were, in short, strongly opposed to depriving the collector, upon the first introduction of a novel and untried tax, of that control which he at present exercises over all expenditure for local works, and which would be doubly necessary when the funds available for local purposes would be so largely increased.

104. In addition to the district committee, the bill further permits the appointment of sub-divisional committees, with the sub-divisional officer as chairman. These may prove useful as consultative bodies, where the main thoroughfares of a district having been completed, funds may be available for the construction of roads of a more purely local description. They would act in subordination to the district committee, to whom they could forward suggestions and estimates regarding the works to be undertaken within their sub-divisions.

105. There is only one other subject to which the committee think it necessary particularly to advert. In section 64 of the bill, it is provided that the Government shall "assign to each district such sums as to it may seem fit from such local sources as have hitherto formed the amalgamated district road fund." The object of this section is to enable the Government to continue to each district the allotment which is annually made from the amalgamated district road fund. The committee do not propose in any way to interfere with the present management of the several funds which constitute the amalgamated fund: all they desire is that the Government shall not withdraw, on the introduction of these local rates, the annual allotments which have hitherto been made from the amalgamated district road fund.

106. One member of the committee was opposed to the introduction of any such compulsory provision on the ground that many of the sources which constituted the amalgamated district road fund might not always be at the disposal of the local Government. A further minority of the committee did not altogether concur with the views of the majority. They considered that local funds ought to belong to the district in which they were raised; and they proposed that the proceeds from ferries and toll-bars of each district should be made over to the road fund of the district in which they were situated.

107. To this the majority objected, on the grounds that the proceeds from ferries and tolls are frequently received, not from the residents of the district itself, but from travellers from other districts using the main lines for intercommunication, and that other sources which form the amalgamated district road fund, such as the profits from manufactures in central jails, are similarly not raised among the inhabitants of the district to which they are credited. They therefore prefer the existing practice, whereby such receipts are formed into a common fund, and divided according to the requirements of the several district; because thereby the inequality is avoided of the imposition of a heavier local taxation on those districts in which, from accidental causes, these existing miscellaneous receipts may be deficient.

108. The committee will now state the reason why they have fixed the maximum of the road cess at one-third of an anna in each rupee of the gross rental, and the amount which they consider may be realized from the local taxes they have proposed.

109. Assuming the Government revenue paid throughout Bengal to be 400 lacs a year, and taking the gross rental of estates to be, one district with another, three times the Government revenue, the entire gross rental of Bengal would be 1,200 lacs. An annual cess of one-third of an anna in each rupee of gross rental would therefore yield 25 lacs. From this must be deducted the remission of one-fourth of the rate, or one-twelfth of an anna, on the Government revenue of 400 lacs amounting to, say Rs. 2,10,000, leaving a gross return from the cess of Rs. 22,90,000.

110. The expenditure for acquiring the necessary returns, and for setting the Act into operation, will be excessive only in the first year of its introduction, and the net average annual yield of the cess may be taken at 21 lacs. The committee have no data whatsoever on which to calculate the receipts from the land cess on revenue-free tenures and from the house-tax; and even if they had had time to obtain statistics on these subjects from the *mofussil* officers, they fear that but little reliance could be placed on such returns. They think, however, that they will be well within the mark, if they take the annual sum obtainable from those sources at say 6 lacs, making the entire yield of the taxes proposed in the bill at 27 lacs.

111. To this must be added the annual allotment from the amalgamated district road fund of say 10 lacs, so that the aggregate amount at the disposal of Government for local roads may be calculated at say 37 lacs, to meet an expenditure of 30 lacs, which sum Mr. Leonard gives in his note* as required for local roads.

112. Section 72 of the bill specifies the purposes to which the funds raised under the bill can be appropriated, and prohibits the expenditure of any portion of those funds on imperial roads as such do not, we maintain, come within the scope of a bill for raising funds for purely local purposes.

Appointment of sub-divisional committees.

Allotment by Government to the district road fund.

Reasons for fixing the maximum of the road cess.

Estimated return of land cess and house-tax.

Aggregate annual amount of the district road fund.

* Calcutta Gazette, 1868, page 293.

Purposes upon which the district road fund is to be expended.

113. It merely remains for the committee to notice the letter from the Government of India regarding the sources from which the funds required for local purposes are to be raised. This letter was not received until the general principles of the Bill and most of its details had been fully discussed by the committee. In these discussions they had carefully considered how property, other than land, might best be placed under contribution for local rates; and they arrived at the conclusion that of all the forms of direct taxation which had been proposed in addition to a cess on land, a house-tax was the least objectionable. In the first place, it was a tax that could be assessed without much difficulty. It was felt that it would be a far easier task for the local punchayets and assessors to estimate the value of a man's house than to determine the amount of his income. There was, at any rate, in a house-tax something tangible and definite upon which an assessment could be based, whereas the assessment of a license or income tax necessarily involved the production of papers, and from its inquisitorial nature, and the difficulty of checking its correctness, would probably give occasion to much injustice and great annoyance to the people. These considerations induced a majority of the committee to prefer the means of taxation proposed in the Bill to any of the other sources which the view taken by the Governor-General of the letter from the Secretary of State rendered available for their adoption, and they have not, therefore, thought it advisable in any way to alter or revise their Bill in consequence of the views contained in that letter.

114. On the other hand, a native member of the committee contended that the cess on land contemplated in the Bill was in reality an income tax on the profits of the land, and maintained that in common fairness the tax should be extended to profits derived from trade and other sources.

115. It was also suggested by another native member that a license tax might with justice be imposed on the trading classes, who escaped contributing their fair quota to the land cess or the house-tax.

116. There are some other minor matters in the bill which the committee propose, but the Bill itself sufficiently explains them, and it is unnecessary to discuss them in the report. The committee have not considered it necessary to go into every detail, as the Bill they submit is sure to pass through the hands of more than one other committee before it becomes law. The principles and many of the details of the measure have been fully explained by the committee, and minor matters can be considered and settled by the legislative council without a preliminary report from them.

Conclusion.

V. H. SCHALCH.
C. T. BUCKLAND.
A. R. THOMPSON.
DEGUMBER MITTER.
ISSERCHUNDER MITTER.
T. H. WORDIE.

STATEMENT OF OBJECTS AND REASONS.

THE funds available for improving roads and water communications in Bengal have been hitherto small: more especially has this been the case in districts remote from the great trunk roads. The imperial treasury is unable to increase its grants for Bengal roads; the local funds of Bengal districts are very small, and the income of those funds is not increasing. If there is to be any improvement in the internal communications by road and river in Bengal, the funds for such improvements must be raised from local sources by local rates. There has been much discussion as to the form which such local rating should take. The outcome of the discussion was expressed in a recent despatch from the Secretary of State for India to be—that the new cess for roads should be “levied equally without distinction and without exemption upon all the holders of property accessible to the rate.” Immoveable property of all kinds has been generally considered as justly accessible to a road rate. The present Bill provides for the levy of a cess on all immoveable property as far as possible “without exemption and without distinction,” except in favor of immoveable property already rendered liable to local rating by the District Municipal Act, and the District Towns Act, 1868. The Bill provides also for the constitution of local bodies which will administer the funds raised in each district.

V. H. SCHALCH.

The 30th May 1871.

A Bill to provide for local rating for the construction and maintenance of roads and other means of communication.

WHEREAS it is expedient to make provision for the construction and maintenance of roads and other means of communication within the territories of the Lieutenant-Governor of Bengal, and for that purpose to authorize the levy of a district road cess on immoveable property situated therein, and also to constitute Local Committees for the assessment of the same, and for the management of the proceeds thereof; It is hereby enacted as follows:—

PART I.—PRELIMINARY.

I. This Act shall commence and take effect in those districts in the provinces subject to the Lieutenant-Governor of Bengal, to which the said Lieutenant-Governor shall extend it by any order published in the *Calcutta Gazette*, and thereupon this Act shall commence and take effect in the districts named in such order on the day which shall be in such order provided for the commencement thereof.

II. In this Act the words in this section mentioned shall have the meanings therein attributed to them respectively, except where, from the context, a contrary intention appears:

“House” includes any shop or warehouse or place of business, or factory, or other building or buildings within the same enclosure, or so much thereof as is separately occupied by a person or family.

“Land” means land which is cultivated, uncultivated, or covered with water.

“Estate” means any land or share in land subject to the payment to Government of an annual sum in respect of which the name of a proprietor is entered on the register known as the general register of all revenue-paying estates, or in respect of which a separate account may, in pursuance of Section X or Section XI of Act XI. of 1859, have been opened, and also any land or share in land entered in the register of revenue-free tenures.

“Tenure” includes all interests in land, whether rent-paying or *lakhiraj*, save estates as above defined, and save the interests of cultivating ryots.

“Collector” includes any person vested with the powers of a Collector.

“Zemindar” means the person whose name is registered in either of the aforesaid registers as the proprietor of an estate.

“Immoveable property” includes lands, houses, and all benefits to arise out of land and things attached to the earth or permanently fastened to anything which is attached to the earth.

“Cultivating ryot” means a person cultivating land and paying rent therefor not exceeding one hundred rupees per annum.

“Annual value of land” means the total rent which is or would be reasonably expected to be payable during the year by all the cultivating ryots

thereof, or by other persons in actual use and occupation thereof.

III. From and after the commencement of this Act in any district within the territories subject to the Lieutenant-Governor of Bengal, all immoveable property situated therein, and not within the limits of the town of Calcutta, or of any place or town to which the provisions of the “District Municipal Improvement Act,” or the “District Towns Act, 1868,” respectively, passed by the Lieutenant-Governor of Bengal in Council, shall have been extended, shall be liable to the payment of a district road cess, to be applied to the construction and maintenance of roads and other means of communication within the said territories, and to be assessed thereto in manner as hereinafter is provided, and such road cess shall be leviable on the several owners and occupiers of such property in the proportions and in the manner as are hereinafter provided.

PART II.—ROAD CESS ON LAND.

Valuation.

IV. Upon the commencement of this Act in any district, the Collector shall cause a proclamation to be issued, requiring every zemindar and holder of any tenure to lodge at the collector’s office within one month a return of all lands comprised in his estate or tenure in the form in Schedule (A) hereto annexed, and containing the particulars in such form set forth. The Collector shall cause such proclamation to be published by affixing a copy thereof in some conspicuous place in the office of such Collector, in each civil court, and in the office of each subordinate revenue officer within the district.

V. The Collector shall, so soon as may be after the publication of such proclamation, serve a notice in the form in Schedule (A) for every estate, and also a notice on every holder of any tenure who may have been named in any return lodged in pursuance of the provisions of this Act, or in any register in the Collector’s office; and every zemindar of such estate or holder of such tenure who shall, without sufficient cause being shown to the satisfaction of the Collector, refuse or omit, for the space of three months after service of such notice, to lodge in the office of such Collector such return as hereinbefore mentioned, shall be liable, unless sufficient cause be shewn to the contrary, to a fine which may extend to fifty rupees for every day after the expiration of such three months, until such return shall be furnished, or until the value of such lands shall have been fixed by the Collector as hereinafter is provided. It shall be lawful for the Collector, upon sufficient grounds for so doing being proved to his satisfaction, to extend the time for lodging any such return.

VI. From and after the expiry of three months from the service of any such notice, or any extension of such time under the provisions of the section next preceding, no zemindar or holder of a tenure within such district shall be entitled to sue for or recover any rent in respect of any land or tenure which shall be proved not to have been included in the return lodged by him,

as aforesaid, nor to recover rent for tenures subsequently created or in excess of the sum mentioned in such return, without proof of the creation of such tenure or enhancement subsequent to such lodgment.

VII. Every fine for any omission or refusal to send in any return heretofore required, may be imposed by the Collector, and the amount of such fine accruing due from time to time may be levied without further confirmation by the same procedure as is prescribed by any law for the time being in force for the recovery of arrears of revenue due on account of the estate in respect of which the return is not sent in.

VIII. Every order for the levy of a fine or of expenses passed by a Collector under this Act shall be appealable to the Commissioner of Revenue within one month from the service of the first process for the levy of such fine or expenses, and no estate shall be sold for the levy of such fine or expenses pending an appeal without the special order of the Commissioner.

IX. The Collector may, after the expiration of four months from the service of the notices mentioned in Section V., ascertain and fix, by such ways and means as to him shall seem expedient, the annual value of the lands within his district of which no return in the form in Schedule (A) showing the rents payable by the cultivating ryots thereof, or showing the value thereof as being under cultivation, shall theretofore have been lodged; and all expenses incurred in making such valuation shall be borne by the person by whose default such valuation shall become necessary, and may be levied from them as if the same were arrears of a demand under Act VII of 1868 passed by the Lieutenant-Governor of Bengal in Council. For the purpose of making the said enquiry the Collector shall exercise the powers vested in Collectors under Regulation VII of 1822 of the Bengal Code.

X. Whenever the Collector may deem that any return of lands for which no rent is payable by cultivating ryots to the person making such return is untrue or incorrect, he may, by such ways and means as to him shall seem expedient, ascertain and fix the annual value of such lands; and in case the annual value of such lands so determined by him shall exceed by one-fifth the value stated in such return, the expense of such valuation shall be paid by the person by whom such return shall have been lodged, and may be levied from him as if the same were arrears of a demand under the said Act VII of 1868, passed by the said Lieutenant-Governor, and in all other cases shall be defrayed from the District Road Fund established under this Act.

XI. It shall be lawful for the Collector, whenever he may think fit, to cause a notice in the form in Schedule (A) to be served on any person holding any lands or possessing any interest therein, although such person may have been mentioned in any return as a cultivating ryot; and thereupon such person shall be bound to make a return in the

form in Schedule (A) contained, and shall be liable to a fine as in Section V is provided. If no return is made, the Collector may proceed to ascertain the annual value of the lands held by such person, and in case it appears that the annual value of the land is greater than the rent which he pays, the expense of such valuation shall be borne by such person and may be levied as in the next preceding section is provided; and in all other cases shall be defrayed from the said District Road Fund.

XII. If the Collector shall see ground for believing that any return made under this Act other than a return mentioned in Section X. or required by Section XI. is untrue and incorrect, he may prosecute the maker of such return under Section 177 of the Indian Penal Code. And if the Magistrate convict the person so prosecuted, under the said section, the Collector may proceed to make a valuation of the lands mentioned in such return in the manner prescribed by Section IX. of this Act.

XIII. The Collector shall cause to be prepared from the returns so furnished to him, and from the valuations made by him under the provisions of Sections IX., X., and XII. a valuation roll of each estate within his district and of the tenures therein comprised, and shall, on the application of any zemindar or holder of any tenure, or cultivating ryot within his district, cause to be furnished to him a copy of so much of the said roll and of the returns as relate to the lands included within his estate or tenure or ryottee holding, on being paid for the same at such rate as the Lieutenant-Governor of Bengal shall from time to time determine.

XIV. On the completion of each such roll, the Collector shall cause a copy thereof to be posted up at the mal cutcherry of the estate to which such roll refers; and if no mal cutcherry be found, then on some conspicuous place on the said estate.

XV. Every person who shall deem himself to be aggrieved by any valuation to be made by any Collector under the provisions of Section X. may, within one month after the posting up of a copy of such roll as above-mentioned, appeal to the Commissioner of the Division against such valuation, and the decision of such Commissioner shall be final and conclusive.

Assessment and Payment.

XVI. From and after the commencement of this Act in any district, all lands in such district shall be liable to the payment of a district road cess at a rate not exceeding one-half of an anna in the rupee of the annual value of such lands.

XVII. (1)—Every zemindar shall yearly pay the entire amount of the annual road cess calculated on the annual value of the lands comprised in such estate, at the rate at which the road cess shall have been assessed as hereinafter provided, less a deduction to be calculated at one-half of the said rate for every rupee of the revenue payable in respect of such estate.

(2)—Every holder of a tenure shall yearly pay to the holder of the estate or tenure of which the land he holds forms a part, the entire amount

of the annual road cess calculated on the gross rental of the land comprised in his tenure or holding, at the rate at which the road cess shall have been assessed as hereinafter provided, less a deduction to be calculated at one-half of the said rate for every rupee of the rent paid for such tenure or holding.

(3)—Every cultivating ryot shall pay to the person to whom his rent is payable one-half of the said rate calculated upon the rent payable by him, or on the annual value, ascertained under the provisions of Section XI., of the land held by him.

XVIII. When the rate of road cess to be levied in any district shall have been determined for any year by the District Committee in manner as hereinafter provided, the Collector shall serve on every zemindar whose estate or part thereof is situated in his district, a notice showing the amount of road cess payable by such zemindar, and specifying the date from which such road cess shall take effect. And thereupon the zemindar shall pay the amount of such road cess to the Collector, by equal instalments, on the several days fixed for the payment of the instalments of the Government revenue due in respect of his estate, if *malgoozary*; and if *lakhiraj*, upon such days as shall be for that purpose appointed by any order of the Lieutenant-Governor made under the provisions hereinafter contained.

XIX. Every instalment of such road cess payable to the Collector which shall not be paid, shall be recoverable as if the same were arrears of revenue due in respect of the estate in respect of which such road cess is payable.

XX. The payment for road cess by the owner of a tenure, or by a cultivating ryot, shall be made in the proportion of the kists of rent payable in respect of such tenure or ryottee holding; and if there be no rent payable in respect thereof, then by two equal half-yearly instalments.

XXI. All lands held without payment of rent, and not being estates for the purposes of this Act, shall be deemed to form a part of the tenure within the local boundaries of which they may be included, and if they be not included within the local boundary of any tenure, then to be a part of the estate within the local boundaries of which they are included, and if they be not included within the local boundaries of any estate, then to be a part of such conterminous estate as the Collector shall by an order under his seal appoint.

XXII. It shall be lawful for the person to whom any sum shall, under the provisions of the section next preceding, have been directly paid by the holder of any tenures for which no rent is paid, to retain one-fourth thereof as and for his remuneration for the risk and trouble of collecting the same.

XXIII. Every zemindar or holder of a tenure to whom any sum may be payable under the provisions of this Act, may recover the same as if the same were arrears of rent due in respect of the land in

respect of which such sums may be payable. Provided that no zemindar or holder of a tenure, who shall have failed in due time to lodge with the Collector any of the returns by this Act required, shall be entitled to recover any such sum until such returns shall have been lodged.

PART III.

ROAD CESS ON MINES, RAILWAYS, &c.

XXIV. From and after the commencement of this Act in any district, every mine, quarry, tramway, or railway, or other immovable property not included within the provisions of Part II. and Part IV. of this Act, situated therein, shall be liable to the payment of road cess at such rate, not exceeding one-half anna on every rupee of the annual net profits of such mine, quarry, tramway, or railway, or other property as aforesaid as the District Committee may as hereinafter provided determine.

XXV. At the time and in the manner provided by Section V. of this Act, the Collector shall serve a notice upon the owner or the chief agent or manager of every mine, quarry, tramway, and railway in his district: such notice shall be in the form provided by Schedule (B) of this Act, and shall require such owner or chief agent or manager to send in to the office of the Collector a return of the annual net profits of such property for the year next preceding. It shall be lawful for the Collector, upon sufficient grounds for so doing being proved to his satisfaction, to extend the time for lodging any such return.

XXVI. If the required return for any property of the kind described in the next preceding section be not furnished within two months of the date on which the notice was served, or any extension of time under the provisions of the next preceding section, the Collector shall proceed to ascertain and determine, by such ways or means as to him shall seem expedient, the annual net profits of such property, and all expenses incurred in making such valuation shall be borne by the person by whom, or the property in respect of which, the default occurred.

XXVII. Whenever the Collector may deem that any return made under this part is untrue or incorrect, he may, in such manner as may seem fit to him, ascertain and determine the amount of the annual net profits of the property mentioned in such return. He shall also cause to be served upon the owner, chief agent, or manager of such property, a notice informing him of the amount of the annual net profits so ascertained and determined by him. Any person who may deem himself aggrieved by such valuation made by the Collector under this section may, within one month from the service of such notice, appeal to the Commissioner of the Division, and the decision of the Commissioner on such appeal shall be final.

XXVIII. If the Collector be unable to ascertain the annual net profits of any property described in the two sections next preceding, he may, in such manner as may seem fit to him, ascertain and determine the

value of such property, and shall thereupon determine six per centum on such value to be the annual net profits thereon. The expenses incurred under this section shall be borne by the person by whom, or the property in respect of which, the default occurred.

XXIX. Whenever any property assessable under this part may lie in two or more districts under the Lieutenant-Governor of Bengal, the notice to furnish a return under Section XXV. of this Act shall be served on the owner, manager, or chief agent of such property by the Collector of the district where such owner, manager or chief agent may reside or have his chief place of business, and one return for the whole of such property shall suffice.

XXX. Whenever any property assessable under this part lies partly within and partly outside the territories subject to the Lieutenant-Governor of Bengal, the return sent in under Section XXV. of this Act shall state the total annual net profits accruing from such property, and also the proportion of such profits which may reasonably be calculated to accrue in the territories subject to the Lieutenant-Governor of Bengal.

XXXI. When the rate of road cess to be levied in the district upon property assessable under this Part shall have been determined

for any year by the District Committee in manner as hereinafter provided, the Collector shall serve on the owner, chief agent, or manager of every such property a notice showing the amount of road cess payable by such property, and specifying the date from which such cess shall take effect. And such amount shall be payable by such owner, chief agent, or manager to the Collector in two equal instalments, on the 1st May and 1st November respectively. Any instalment of cess which, having become payable under this section, shall not be paid to the Collector, may be recoverable as if the same were arrears of a demand under Act VII of 1868.

XXXII. The road cess payable in respect of any mine, quarry, tramway or railway, owned by the same person in two or more districts shall be payable to the Collector of the district where the owner or chief agent or manager may reside or have his chief place of business. And all moneys received on account thereof shall be apportioned in such manner as the Lieutenant-Governor of Bengal may direct, to the District Committees of the districts in which any part of such property may be situate.

PART IV.—ROAD CESS ON HOUSES.

Mode of assessment and levy thereof.

XXXIII. From and after the commencement of this Act in any district, all houses of any of the classes mentioned in Schedule (C) within such district, save as hereinafter is provided, shall be liable to the payment of a district road cess.

XXXIV. The said cess shall be payable by the occupiers of the house respectively liable thereto according to the rates to be determined by the

District Committee in manner as hereinafter provided not exceeding the rates set forth in Schedule (C) annexed to this Act, provided that every occupier who shall have paid the said cess may deduct one-half of any sum paid under this part from the next instalment of rent which may become payable by him to the owner of the house for which such cess shall have been paid.

XXXV. No house cess shall be payable by any person by whom any district cess is payable under the provisions of Part II. or Part III. of this Act, in respect of any house occupied by him as a dwelling or otherwise unless such person shall carry on some trade or profession unconnected with such land and property.

XXXVI. The value of the houses liable to such cess shall be assessed and determined, in villages to which the provisions of Act XX. of 1856, or of "The Village Chowkeedaree Act, 1870," passed by the Lieutenant-Governor of Bengal in Council, shall have been extended, by the punchayets of such cities, towns, suburbs, stations, bazars, unions or villages, respectively; and in all other places and villages by assessors to be appointed by the Collector. The Collector shall, as soon as conveniently may be after this Act has come into force in his district, send written notices to such assessors and punchayets respectively, requiring them forthwith to prepare such assessments.

XXXVII. The assessment of the houses in every place, city, town, station, suburbs, bazar, union or village, for the purposes of this Act, shall be in such form as is hereinafter provided.

XXXVIII. The punchayet or assessor shall cause the same to be published by posting copies thereof, in the language of the district, in some conspicuous place in the town or village or place to which it may refer; and shall thereupon forward copy of such assessment to the Collector.

XXXIX. The Collector may, within two months of the receipt of the copy of the assessment, cause the said assessment to be tested by a Superintendent thereto appointed by him. The assessment fixed by the punchayet or assessors shall be final, except in cases where the said Superintendent shall increase the said assessment. Any person who may deem himself aggrieved by such increased assessment may appeal in writing, within one month of the publication of such increased assessment, to the Collector, and the order of the Collector shall be final thereon.

XL. In case the punchayet or assessors who, by the provisions hereinbefore contained, are charged with the duty of making an assessment for the district house cess in any town, village, or place, shall fail to make such assessment within two months of the dates on which they shall have been respectively required to prepare such assessment, the Collector shall appoint some person to make such assessment; and the assessment made by such person shall have the like force and effect as if the same had been made by the punchayet or assessors aforesaid.

XXI. The district house cess payable in respect of any house situate in any village to which the provisions of either of the Acts mentioned in Section XXXVI. shall have been extended, shall be levied from the occupiers thereof half-yearly in two equal instalments, the first becoming due on the expiry of six, and the second on the expiry of nine months after publication of the assessment as aforesaid by such persons and by such ways and means as if the same were a rate or tax payable under the provisions of the Act extended to such place, town, station, suburbs, bazar, union or village, and the person liable to pay such district house cess in respect of such house were the occupier thereof; provided the limitation of six months prescribed in Section XLVII. of Act XX. of 1856 shall in respect to the house cess be extended to one year.

XLII. Every sum in respect of district house cess, which shall by any person or body of persons be realized under the provisions aforesaid, shall be with all convenient speed transmitted by him or them to the Collector, or to such person as the Collector may appoint to receive the same.

XLIII. In places other than those to which the provisions of Act XX. of 1856, or of "The Village Chowkedaree Act, 1870," shall have been extended, the district house cess which may be payable in respect of every house therein shall be payable by the occupier thereof by two equal instalments, payable as aforesaid.

XLIV. Any such instalment, if not paid on or before the tenth day after it has become due and payable, may be levied in the manner prescribed for the levy of an arrear of village chowkedaree tax in Sections XXV. to XXXIII. of Act VI. of 1870, passed by the Lieutenant-Governor of Bengal in Council, and for the purposes of such levy the assessor shall exercise the powers of a punchayet under Section XXV. and of the collecting member of such punchayet under Section XXVI. of the said Act.

PART V.—LOCAL COMMITTEES.

Appointment of District Committees.

XLV. In and for any district to which this Act shall have been extended, the Lieutenant-Governor may from time to time appoint, or cause to be elected under such rules as may by him be prescribed, for such period not exceeding two years as to him may seem fit, any number of the rate-payers of such district to be members of a district committee for carrying out the purposes of the Act.

XLVI. Every person so appointed shall continue in office for two years, or until his successor shall have been appointed, and shall be eligible for re-appointment.

XLVII. The Lieutenant-Governor may, from time to time, discharge or remove any one or more of the members of the committee so appointed who shall desire to be discharged, or refuse or become incapable to act, or whom for any cause which he may deem sufficient, he may think it expedient to remove.

XLVIII. In addition to the members appointed as aforesaid, the Lieutenant-Governor shall have power to direct, by any writing signed by him, that all persons holding the offices in such writing specified shall be ex-officio members of the committee for every district in which they exercise their offices, and in which this Act shall have come into force.

XLIX. The number of members of the said district committee holding salaried offices under the Government shall not be more than one-third of the total number of the said committee.

Their mode of transacting business.

L. The Collector of the district shall be the chairman and vice-chairman of the district committee, and the vice-chairman shall be elected by the district committee.

LI. The committee shall have an office within the district in and for which they shall have been appointed, where they shall meet for the transaction of business at least once in every quarter.

LII. The chairman or, in his absence, the vice-chairman shall take the chair at every meeting of the committee. In the absence of both the chairman or vice-chairman, the members present shall elect a chairman for the occasion.

LIII. The chairman or vice-chairman may, whenever he thinks fit, and shall, upon a requisition made in writing and signed by not less than one-third in number of the members, convene a meeting.

LIV. At least ten days' notice shall be given of every meeting. Every notice shall state the business to be transacted at the meeting proposed to be called; and no business shall be transacted at such meeting unless such statement thereof shall have been given as the chairman shall think reasonable.

LV. The quorum necessary for the transaction of business at a meeting shall be one-third of the total number of members forming the committee at the time of the meeting.

LVI. If at the time appointed for the meeting, or such time not exceeding one hour thereafter, as the chairman of the meeting shall think fit, a quorum is not present, the meeting shall stand adjourned till some future day, to be appointed by the chairman or vice-chairman of the committee, and ten days' notice of such adjourned meeting shall be given. The members present at such adjourned meeting shall form a quorum, whatever their number may be.

LVII. All questions which may come before the committee at any meeting shall be decided by a majority of votes of the members present. Every member shall have one vote. In case of equality of votes, the chairman shall have a casting vote.

LVIII. The minutes of the proceedings of every meeting of the district committee shall be recorded in a book to be kept for that purpose in the office of the committee, and any person resident in or owning land in the district may at all reasonable times inspect and examine such book without payment of any fee.

LIX. All correspondence between the committee and the local Government shall pass through the Commissioner of the Division.

Correspondence between committee and local Government.

LX. The Commissioner of the Division shall be entitled to make such suggestions for the consideration of the committee as he may deem fit, and the committee shall furnish him with any information he may call for connected with the duties imposed upon them by this Act.

Commissioner empowered to make suggestions.

Their Functions.

LXI. The committee at a meeting may appoint, on the nomination of the chairman, such officers, engineers, clerks, and servants, as may seem to them to be necessary for carrying out the purposes of this Act, and may pay to such officers, engineers, clerks, and servants, such salaries and allowances as they may from time to time determine.

Appointment of officers by committee.

LXII. No member, officer, or servant of the committee shall be in any wise concerned or interested in any contract or work made with or executed for the committee; and if any such member, officer, or servant, be so concerned or interested, he shall be incapable of afterwards continuing to be a member of the committee, or holding or continuing in any office or employment under the committee, and shall be liable on conviction thereof to a fine of five hundred rupees. Provided that nothing in this section shall apply to any person by reason only of his being a shareholder in any company incorporated by Act of Parliament or by Royal Charter or otherwise, or registered under any Act for the registration of Joint-Stock Companies, passed by the Parliament of the United Kingdom, or by any Indian Legislature, which may enter into any contract with the committee, or execute any work for the committee, if such person shall, at or before the time of any such contract being made or tendered for, declare to the committee the extent of his interest in such company, and if an officer or servant of the committee, obtain the sanction of the committee to his continuing to be an officer or servant.

Penalty on members and officers being concerned in contracts.

LXIII. Within three months after the commencement of this Act in any district, the vice-chairman shall cause to be prepared a general statement of the district rivers, khals, roads, and canals, other than those constructed for purposes of irrigation, to be brought within the operation of this Act, and the committee shall, at some meeting to be held within four months after the commencement of this Act, take such statement into consideration and pass or amend or modify and pass the same, or reject the same and substitute some other therefor, and pass such substituted statement.

Statement of roads to be prepared.

LXIV. The committee shall thereupon forward the statement, which shall be so passed to the Commissioner of Revenue of the division.

Statement to be forwarded to Commissioner.

LXV. The vice-chairman may in any subsequent year cause to be prepared a supplemental statement.

Supplemental statement.

ment, and every such statement shall be subject to the provisions of the two sections next preceding with respect to the statement therein mentioned.

LXVI. The Collector shall in the month of June of every year prepare and deliver to the district committee a statement showing under separate heads the estimated proceeds within the said district for the year then next ensuing of the several road cesses at the maximum rates hereinbefore provided, and also of any sum which the Lieutenant-Governor shall have assigned to the said district.

Collector to submit annual estimate to Committee.

LXVII. The committee shall at some meeting to be held in the month of July in every year, prepare an estimate of the income and expenditure of the committee for the year to commence on the first day of October then next ensuing, together with specifications and estimates of the works to be performed during such year, such works being a portion of, or included in, the works mentioned in the statement for the time being in force. In making such estimate the committee shall first determine the amount to be appropriated to office establishment and charges, next the amount to be appropriated to the repair of roads and other means of communication then existing, and afterwards the amount to be appropriated to the construction of new roads or canals; provided that no portion of the District Road Fund of any one district shall, save with the previous sanction of the Lieutenant-Governor, be appropriated for the construction, repairs, maintenance, or improvement of roads or bridges, or any other means of communication within any other district.

Annual estimate to be prepared.

LXVIII. Every such estimate shall be forwarded by the vice-chairman to the Commissioner, and the Commissioner may alter or vary the total amount thereby proposed to be expended. Provided always that it shall not be lawful for the Commissioner to alter or vary any estimate which shall have been approved by a number of the members of the committee, not less than three fourths of the number of the members thereof present, at the meeting at which such estimate shall have been adopted.

Commissioner may revise estimate.

LXIX. The total amount in and by any estimate proposed to be expended shall not exceed the estimated proceeds of the several road cesses hereinbefore directed to be imposed within the district at the maximum rates at which they are respectively leviable, together with any sum which shall have been placed by the Lieutenant-Governor at the disposal of the district committee.

Limit of estimate.

LXX. Whenever any estimate shall have been altered or revised by the Commissioner as hereinbefore is provided, the committee shall cause supplemental estimates to be prepared, and in case the amount proposed to be expended shall have been increased by such alteration or revision, shall provide for the expenditure of such increased sum; and in case such sum shall have been similarly diminished, shall therein determine the works proposed in the original estimate which are to be abandoned.

Supplemental estimate.

LXXI. When and so soon as the amount for any one year proposed to be raised shall have been determined as hereinbefore is provided, the committee shall, after deducting therefrom the amount which may be placed at their disposal as aforesaid, determine the rate of cesses under this Act required to produce the residue, and such rates shall be the rates at which the several cesses shall be respectively leviable in the district for the ensuing year.

LXXII. So soon as the rate of cesses shall have been determined as aforesaid, the committee shall inform the Collector thereof, and the Collector shall cause a proclamation to be issued in his district declaring the same. Such proclamation shall be published in manner as in Section IV is directed. And the rates of cess at which the several estates within his district shall have been assessed shall be reported by every Collector to the Lieutenant-Governor, who shall forthwith cause the same to be published in the *Calcutta Gazette*.

Sub-divisional Committees.

LXXIII. In any district to which this Act shall be extended, the Lieutenant-Governor of Bengal may authorize the appointment of a sub-divisional committee for each or any sub-division or other portion of such district, and the sub-divisional executive officer shall be chairman of such sub-divisional committee.

The provisions in Sections XLV. to XLIX. and LI. to LVIII., respecting district committees, shall apply so far as the same are suitable to such sub-divisional committees.

LXXIV. Every such sub-divisional committee shall be subordinate to the district committee, and shall forward to the district committee such statements, suggestions, and estimates, as it may think fit, and the district committee shall consider and have regard to such statements, suggestions, and estimates, in framing the statements and estimates hereinbefore directed.

PART VI.—DISTRICT ROAD FUND.

LXXV. The District Road Fund under this Act shall consist of the amount to be produced by the district cesses, by the district house-tax, by the sums to be levied or recovered as fines or penalties or otherwise under this Act, and of all sums assigned by Government thereto.

LXXVI. The District Road Fund shall be lodged with the Collector, and the Collector shall keep a separate account thereof, and shall cause to be prepared, in the month of October of every year, an annual statement of such account, shewing in detail therein all receipts and disbursements during the year ending the 30th September next preceding.

LXXVII. All payments on account of the District Road Fund shall be made by the Collector out of the said fund upon cheques to be signed by the vice-chairman of the committee for sums under one hundred rupees, or by the

chairman and vice-chairman for sums above that amount. When the vice-chairman may be absent, or from any cause incapacitated to sign cheques, the chairman shall sign cheques on behalf of the vice-chairman.

LXXVIII. The Collector shall submit to the committee in every month an account of his receipts and disbursements on account of the District Road Fund.

LXXIX. The committee shall keep regular and detailed accounts of the monies received or applied by them under the provisions of this Act and of their application, and such accounts shall be at all convenient seasons open to the inspection of all members of the committee.

LXXX. The vice-chairman shall, in the month of November in every year, prepare a detailed account current of the receipts and expenditure of the District Road Fund during the previous year, and such account shall in the said month be examined by the vice-chairman together with three members of the committee appointed in its behalf by the committee. Such members shall have power to call for all vouchers and papers they may require, and may amend, correct, and pass the said accounts.

The accounts so passed shall be submitted to a meeting of the committee to be convened in the month of December for the consideration of such accounts.

LXXXI. Within one month after the accounts of the preceding year shall have been examined as aforesaid, the committee shall submit to the Commissioner a copy of such account and a report of the proceedings in such year, and such account and report shall be published at the expense of the District Road Fund in a *Calcutta Gazette* published in the month of January next following, together with such remarks thereon as may have been received from the Commissioner.

LXXXII. The District Road Fund shall be applied—

in paying the necessary expenses for carrying out the provisions of this Act;

in the payment of the staff and establishment appointed under the provisions hereinbefore contained;

in the construction, repair, improvement, and maintenance of roads, bridges, rivers, khals, and canals, other than those constructed for purposes of irrigation.

PART VII.—GENERAL PROVISIONS.

LXXXIII. Every general valuation under Parts II. and III., and every assessment of houses to be made under this Act, shall remain in force and effect for the term of five years from the time of the completion of the same, and until a new general valuation and assessment shall have been completed.

LXXXIV. After the expiration of five years from the completion of any valuation roll of an estate or assessment of houses under this Act, the Collector may cause a new valuation

roll and a new assessment of houses, or one or both, to be prepared, and for that purpose may cause such proclamations and notices to be issued and served, and such returns to be made, and shall have such powers and authorities as are hereinbefore conferred for making the valuation rolls and the assessment of houses hereinbefore mentioned.

LXXXV. Every return filed by or on behalf of any person in pursuance of the provisions of this Act shall be signed by him, and shall be admissible in evidence against him, but shall not be admissible in his favor.

LXXXVI. Every notice in and by this Act required to be served, may be served—

1.—By delivering the same to the person to whom it is directed, or on failure of such service, by posting the same on some conspicuous part of the house in which the said person resides, or by delivering the said notice to any agent authorized to appear generally for the person to whom such notice is directed.

2.—By sending a registered letter containing such notice directed to the said person at his usual place of abode, or to the place where he may be known to reside.

3.—By posting a copy of the notice at the mal cutcherry of the estate or tenure; or if no such mal cutcherry be found, on some conspicuous place on the said estate or tenure to which such notice relates, and by delivering, in the case of estates paying their revenue by four annual instalments, another copy thereof to the agent who shall have paid an instalment of revenue next after the preparation of such notice.

LXXXVII. The costs of service of all notices by this Act required to be served shall be defrayed from the District Road Fund.

LXXXVIII. It shall be lawful for the Lieutenant-Governor of Bengal, by an order published in the *Calcutta Gazette*, to make such rules for the performance of the duties of the district and sub-divisional committees and of their respective officers, secretaries, clerks, and engineers, and otherwise for carrying out the purposes of this Act, and to prescribe such forms for the notices, returns, assessments, estimates, account books, and statements required by the provisions hereinbefore contained, and for which forms are not hereby given, as to him shall seem meet, and by any other order, to be in like manner published, to alter, vary, or revoke any such rules or forms, or to substitute others in lieu thereof; and all such rules and forms shall, so far as they are in accordance with the provisions of this Act, have the same force and effect as if they had been inserted herein.

LXXXIX. This Act may be called the "District Road Cess Act, 1871."

SCHEDULE A.

No. 1—Form of return prescribed by Section IV.

Amount of Government revenue in case of an estate: or of rent in case of a tenure.

PART I.

District Mehal No.

Details of lands in the nij occupation of the person submitting the return:—

1	2	3	4
Pergunnah in which land is situated.	Name of village in which land is situated.	Area of land.	Annual letting value.

PART II.

District Mehal No.

Details of lands held by cultivating ryots paying direct to the person submitting the return:—

1	2	3	4
Pergunnah in which situated.	Name of village in which situated.	Name of ryot.	Annual rent.

PART III.

District Mehal No.

Details of the tenure-holders paying to the person submitting the return:—

1	2	3
Name of under-tenant borne on the zemindar's or tenant's books.	The village, pergunnah, and district in which under-tenant resides.	Annual rent paid by under-tenant.

PART IV.

District Mehal No.

Detail of tenures for which no rent is paid included in the estate or tenure of the person submitting the return so far as may be known to him:—

1	2	3	4
Pergunnah in which situated.	Name of village in which situated.	Name of holder.	Estimated annual value.

No. 2—Form of Notice upon an estate under Section V.

District of
Notice under District Cess Act.

The zemindars of estate No. , on the towzee of the Collector of the district of , and all others interested therein, are hereby required to lodge in the office of the said Collector a return, in the form hereunto annexed, of all lands comprised in such estate and the rents paid therefor. Such return must be so lodged within the space of three months from the service of this notice under a penalty of a daily fine of fifty rupees for every

day after the expiry of such period until such return shall be presented. Take notice, further, that no rents payable in respect of the said estate can be recovered by suit after such period until such returns be so lodged.

(Sd.) A. B.,
Collector.

COLLECTOR'S OFFICE,
Dated

SCHEDULE B.

Form of notice to be served under Section XXIV.
District of

NOTICE UNDER THE DISTRICT ROAD CESS ACT.

The owner, chief agent, or manager of the , situated in the district of is required to lodge in the office of the Collector of the district of , a return in the form hereunto annexed, showing the net profits of the for the last preceding year for which accounts may have been prepared. Such return must be lodged within two months from the date of service of this notice.

(Sd.) A. B.,
Collector.

COLLECTOR'S OFFICE,
Dated
To

Form of return.

District

Detail of yearly profits of railways, mines, quarries, and tramways, in the possession or under the control of the person submitting the return.

1	2	3	4
Districts	Pergunnahs	Name or title of holder or manager.	Annual net profits per annum on the average of the last five years.
In which the property lies.			

SCHEDULE C.

ANNUAL RATES OF DISTRICT HOUSE TAX, SECTION XXXIII.

Dwelling-houses estimated to be of the value of—

	Rs.	Yearly tax.
Not less than Rs. 100, but less than Rs. 500.	1	
" " 500 " " 1,000.	2	
" " 1,000 " " 2,000.	3	
" " 2,000 and upwards.	2	

every Rs. 1,000 or part thereof of estimated value. Shops and buildings used for purposes of trade, whose estimated value is less than Rs. 100, to pay a yearly tax of one rupee.

Proceedings of the Council of the Lieutenant-Governor of Bengal for
the purpose of making Laws and Regulations.

Saturday, the 3rd June 1871.

Present:

HIS HONOR THE LIEUTENANT-GOVERNOR OF BENGAL, *presiding*.

J. GRAHAM, Esq., *Advocate-General*,
A. R. THOMPSON, Esq.,
S. C. BAYLEY, Esq.,
V. H. SCHALCH, Esq.,
C. E. BERNARD, Esq.,

MOULVIE ABDUL LUTEEF, KHAN BAHADOOR,
RAJAH JOTEENDRO MOHUN TAGORE, BAHADOOR,
T. H. WORDIE, Esq.,
AND
BABOO DIGUMBER MITTER.

EMBANKMENTS AND DRAINAGE.

THE PRESIDENT moved that Mr. Bernard be added to the select committee on the Bill
“to provide for embankments and drainage.”

The motion was put and agreed to.

DISTRICT ROAD CESS.

MR. SCHALCH said, on a former occasion he had moved for leave to bring in a Bill to provide for local rates for local purposes. At that time, although the Government had accepted more or less the main principles laid down in the Bill prepared by the Cess Committee, they had not fixed decidedly on the details, and therefore we were then only able to fix very vaguely the title of the Bill proposed to be introduced. Since then the provisions and clauses of the Bill had been prepared, and he now begged leave to move that “the Bill to provide for local rating, for the construction and maintenance of roads and other means of communication,” be read in Council. On a former occasion he had mentioned how, in consequence of the inability of the imperial Government to provide sufficient funds for the maintenance of means of communication, and for the furtherance of education and other purposes of a local nature, it had been determined to have recourse to legislation to enforce the payment of local rates for such purposes. This gave rise to considerable discussion between the supreme and local Governments as to the mode in which the Bill should be framed, and a reference was made to the Secretary of State. In a long despatch from that authority, the whole question was discussed. It was also discussed how far the permanent settlement interposed any obstacle to the imposition of a local rate; and, finally, it was settled that legislation should be had recourse to, and certain main principles were laid down, which it was suggested should be observed in framing the Bill. He thought it necessary to refer to these main principles, because they had in a great measure guided the Cess Committee in making their report to Government and preparing the Bill. These main principles were divided into four heads:—

“Such cesses should be laid upon the owners of land only in common with other owners of property, which is of a kind to be accessible to the rate.”

“Where such rates are levied at all, they ought, as far as may be possible, to be levied equally, without distinction and without exemption, upon all the holders of property accessible to the rate.”

“The local character of these rates could be emphatically marked by committing both the assessing of them and the application of them to local bodies * * * so as, if possible, to carry the people along with us through their natural native leaders, both in the assessment and in the expenditure of local rates.”

“The benefits to be derived from the rates should be brought home to their doors,—that these benefits should be palpable, direct, immediate.”

As the Bill was one of very general importance, he must trespass some little time on the patience of the Council in explaining its main provisions; and in doing so he would follow the order which the Bill had itself adopted. After an explanation of certain words used in the Bill, the main principle was laid down in the 3rd section of the Bill, where it was proposed to be enacted that “all immovable property should be liable to the payment of a district road cess, to be applied to the construction and maintenance of roads and other means of communication, to be assessed thereto as hereinafter provided, and to be leviable on the several owners and occupiers of such property, in the proportion and in the manner as hereinafter provided.”

The Cess Committee, in their report, observed—

“In the long discussions on the question of principle which preceded the despatch of the Secretary of State, it has all along been assumed that whatever might be the ultimate form in which local taxation might be proposed, a tax upon land would necessarily be a prominent part in the scheme.

They accordingly based their report on that principle which the Government were inclined to adopt. In an agricultural country like Bengal, where certainly three-tenths or more of the population were directly or indirectly concerned in the land, it was clear that a tax which was

not based upon the land would not reach the masses of the people, and it appeared to him that it was only by reaching the masses that any system of equal and fair taxation could be introduced: and more so, because all the interests concerned in, or connected with the land, were more intimately and directly benefited from the works which it was proposed to construct, and for which the cess would be levied.

The Bill, it would be observed, was divided into three main parts as regards assessment. First, it provided a cess upon land; secondly, it provided for a cess upon mines, quarries, tramways, railways, and other immovable property, which might not have been brought under the incidence of the Act by any of the other provisions; and lastly, the Bill provided a cess upon houses, including manufactories.

As regards the cess upon land, the first question to be determined was, on what basis the assessment should be made and the valuation should be formed. The Cess Committee observed that there were three modes on which the valuation could be based: the first was to frame the valuation upon the Government jumma; the second method was to base the valuation on the acreage of the land; and the third was to base the valuation on the gross rental. The Committee went very fully into the reasons which they thought were applicable to each of these cases, and finally decided in favor of basing the valuation on the gross rental. In these reasons the Government concurred, and adopted that principle in framing the Bill. Of course in adopting this principle the first step to be considered was how information was to be procured as to the gross rental of the land; and this it was proposed to do by first issuing a proclamation to the country generally, requiring proprietors to submit within three months a return of the gross rental of their estates and under-tenures. And to avoid any misconception of the law, individual notices would be served upon those zemindars and under-tenants who might fail to act up to the conditions of the general proclamation requiring them to submit the necessary papers in regard to their estates and tenures. At this stage two objects had prominently to be sought for—first, the punctual submission of the returns; and secondly, their correctness. It was proposed to attain the first of these objects by two means; first, by the imposition of a fine; and secondly, by the prohibition to sue for rents that may be due on any estate with regard to which the return had not been made. It might seem, and had been suggested, as being a very harsh measure, to impose this prohibition; but it must be remembered that ample time was given for the preparation and submission of these returns: and provision was also made that, if under certain circumstances the zemindars or tenure-holders should be unable to furnish these returns within the prescribed time, they could obtain such extension of time as might be deemed necessary to enable them to submit the returns. It would therefore be purely wilful negligence on the part of the person who was called upon to submit the return which would render him liable to the penalties provided; and it would be in his power to free himself from the prohibition to sue for rent by giving in his return. It might be said also, that we had no right to call upon the zemindars for such minute information regarding their rent-roll; but he could not himself see the force of such an objection. When the decennial settlement was made permanent by Regulation I. of 1793, on the same day a regulation was passed prescribing the conditions under which that settlement was effected; and one of those conditions was, that every zemindar should maintain a putwarry in every village, and that it should be the duty of that putwarry to prepare papers relating to the lands and the charges and collections of the different villages, and in certain cases he might be called upon to produce these papers in court and to swear to the truth of them. Subsequent legislation had modified these provisions in some respects; and as the law now stood, it was compulsory on the zemindar to appoint putwarries when required, who were bound to give in accounts such as he had already stated. Again, by another regulation (IX. of 1833), no suit for rent could be instituted by landowners unless they had delivered in similar rent-rolls when required so to do. He himself recollected that this rule was stringently enforced in Orissa, and no suit was allowed to be instituted until what was called the *jumma wasil bakree* papers were produced. This was a condition which, under the present state of the law, could be carried out. It had been urged that this law had been long in abeyance, and that we had no right to resort to it. But he thought that while, on the one hand, the Government was bound to observe the pledges which they took upon themselves at the time of the permanent settlement, they were justified in putting into force and taking advantage of any stipulations which were then rendered binding upon the opposite party. And one of these stipulations was the appointment of putwarries for the preparation and collection of the estate papers, and the Government were quite justified now in requiring zemindars to give that information, although the information was required for another purpose.

Another object was to ensure the correctness of the returns, which was proposed to be done in two ways; first, by requiring that no zemindar or tenure-holder should be entitled to sue for more rent than might be entered in his return, these papers being capable of being used as evidence against himself. Of course, they would be of no value as evidence against the parties who were sued, and if the zemindar put down more rent than he had to receive, that would be his own loss: he would have to pay a cess upon that amount while he would not be able to recover.

Secondly, it was provided that the submission of a false return under this Act should be considered as a false return under the Penal Code, so as to render the person making the return liable to the penalty prescribed by that code. We were quite aware that in many cases

these precautions might not be perfect. Where there were tenants holding certain rights of proprietorship, or tenants with rights of occupancy, the zemindar would be careful how he falsified the return, because in these cases he would be obliged to have recourse to the law to enforce his claims. But undoubtedly, the case was different with the great mass of cultivators, who were mere tenants at will; the zemindar there, having power to oust the tenant at the close of the year, would seldom have recourse to the law courts for recovery of rent, and would therefore not be deterred from giving false returns, by the fear of affording evidence against himself. We allow that there is this difficulty, and we are prepared to face it rather than do away with the keystone of the structure of the Bill, namely, what we may call voluntary valuation, by which we endeavour, as far as possible, to assess each man on his own valuation, and thereby avoid the necessity of having any separate assessing establishment. We all know that the evils of such an agency are very considerable, and would be much greater in the assessment and collection of this cess than had been the case with regard to the income tax; and therefore, in place of such an agency, we had thought it better to leave the assessment in the hands of the people themselves, even at some risk of obtaining very incorrect returns.

The next subject to which he would call the attention of the Council, was the mode of distributing the rate. This also had been gone into at considerable length by the Cess Committee, and they had arrived at the conclusion that the legislature, when it imposed a tax, was bound to define as accurately as possible its incidence, and not merely to lay down general principles which the tax-payers might themselves apply with the certainty of litigation.

We have adopted this principle, and in the 17th section, we have provided how the tax should be distributed among the three classes of rate-payers; first, the zemindar or superior landholder paying revenue to Government; secondly, the tenant between him and the cultivator; and lastly, the cultivator himself. Of the necessity of fixing the liability to the rate, of the first two classes, the zemindar and the under-tenant, he thought there could be no doubt. It was necessary that the committee should know in what proportion the tax was leviable from them. With regard to the cultivators, it was a somewhat more doubtful question. Where cultivators, as defined in the Act, as would frequently be the case, were tenants possessing certain rights, such as rights of occupancy, it would be necessary that their liability should be clearly defined. The question was more open to doubt in regard to the mass of the cultivators who would be tenants at will, and it had been objected that we were very improperly and uselessly interfering between the zemindars and the cultivators in laying down the proportion of the cess to be borne by the latter. On consideration, it had been thought better to fix a certain limit of liability on their part. Of course, whatever provision might be made in this respect, its adoption by the zemindar was optional, because he had it always in his power to terminate existing engagements with his tenants at will at the close of the year, when competition for land might make such a course expedient, and to make new agreements which should include the amount payable as road cess in addition to the previous rate. But we think that by giving the zemindar a legal remedy to recover a part of the cess from the cultivator, he will more frequently adopt it than seek to disturb existing arrangements. The principle we have adopted is, that the cess shall be paid both by the proprietor and by the occupier. The Cess Committee recommended that one-fourth of the rate should be paid by the proprietor and three-fourths by the occupier. They allowed that a more just division would be one-half to each; but as the burden of collection was thrown on the proprietors, they considered that in return some remuneration should be given to them, and the mode in which they proposed to give that remuneration would be by decreasing their proportion of the cess and increasing that of the cultivators. We, however, think it more fair to make the rate equal, each paying one-half, and to provide for the remuneration of proprietors for collecting the tax, in another manner. The Cess Committee proposed that a deduction should be made of one-fourth of the amount of the rate on the amount of revenue or rent payable by proprietors. We now propose to raise that deduction to one-half. Calculating the Government revenue throughout Bengal at four crores of rupees, and the gross rental at twelve crores, the one-fourth additional allowance would, at the full rate of half an anna in the rupee, amount to something over three and a quarter lakhs of rupees, and it was submitted that that was a fair remuneration to give to the zemindar for the trouble and risk of collecting the rate. Therefore, as the Bill now stood, one-half of the rate would be paid by the proprietors and one-half by the occupiers. The actual rule laid down was, that each zemindar or tenure-holder should pay the full amount of the rate which might be fixed on the gross rental of his zemindaree or tenure, the proprietor having power to recover from each under-tenant on the same principle, while the cultivator was to pay one-half the rate on his rental. The result was that the proprietor actually paid one-half the rate upon his profits, and the occupier paid one-half the rate on his rental. Of course, while we can call upon the proprietor for a return of his gross rental, it would be utterly impossible to call on cultivators to return their gross profits: that would be utterly impossible both from their numbers and condition, and state of education and intelligence. We must therefore assume some data on which to calculate the rate on which the ryot should be assessed. It had been taken on his rental, on a rough assumption that his rent equals his profits. Of course, in making that assumption we are aware, that it could hold good in no individual case; but taking them altogether, one with another, it might, he thought, be assumed that were the value of the gross produce divided into three equal parts, one would go

for cultivation, one for rent, and one for profits. Of course this was a very rough calculation, because in two neighbouring estates, the proprietor of one might be a liberal man, content to receive the rate of rent long in force, and the owner of the other estate might be an exacting landlord, who rack-rented his tenants, and therefore, the assumption might not hold good in individual cases or even in neighbouring districts. But unless we went upon the rental, he knew of no other mode on which to base the calculation for the apportionment of the rate on the third or cultivating class.

We now come to the mode of collection. It was proposed, in conformity with the recommendation of the Cess Committee, to fix the duty of making the collections upon the landlord. It was said, that to impose this duty on landlords was a hard measure, but it was to be considered that we are giving them a fair remuneration for that duty, that they already had an agency for the purpose, that the cess that they would have to collect would be so small in proportion to the rent they already collected, and that they would be put to no additional expense in making the collection, and it was undoubtedly better that the ryot and zemindar should arrange these matters between themselves, than that there should be a foreign and unsympathizing agency for the collection intervening between the two parties. He believed, on the whole, that the zemindar would be fairly remunerated for any risk that he would incur in having to collect the rate. He would be more likely to show that consideration to the ryots which strangers could not be expected to do, and the employment of such for the collection of the rate, would tend to the harassment of the people, not only of the ryots, but of the zemindars themselves. For the recovery of the cess we have given the zemindar the fullest power that can be given under the law for the recovery of rent. More than this it was not in the power of the Council to afford. On the other hand, the Government have taken the most stringent power that they can for the recovery of the cess, by making arrears of cess recoverable as arrears of revenue. A very large minority of the Cess Committee were strongly against this measure; they considered it very hard, not merely in its direct application, but from the fact of its rendering the landlord's property liable to sale for what might be very petty demands, and thus tending to depreciate the value of landed property in general. The majority, however, were of opinion, that it was necessary for the Government to have some such power for the recovery of the cess. He might say for the Government, that they quite felt the force of the argument of the minority, and that they would be very glad if any well-considered amendment were proposed by the special committee, to whom he hoped the Bill would be referred, by which the realization of the cess could be ensured without having recourse to the very stringent measure the Bill proposed. The difficulty of making any other provision, arose from the very imperfect state of the record in the collector's books of the proprietary rights of zemindars. It would in many cases be impossible to know upon what party to come down, or who was the actual proprietor of an estate. If this could be known, there would be comparatively little difficulty, and a milder system for the realization of the cess could be adopted—one rather against the person than the estate of the proprietor. Unfortunately, under the existing state of the law, the record of the mutation of names was so very imperfect, that there was little hope that any great improvement could take place in this respect. But he thought it not impossible, that the committee to whom this Bill would, he trusted, be referred, might hit upon some plan by which, when the person giving in the return was found to be the recorded proprietor, the realization of arrears might be made personal and not a demand on the estate. However, he was sure that the committee would give this matter their deliberate attention, and he was sure the Government would be willing to meet any fair amendment in this respect, which would remove what was to a certain extent a blot on the Bill.

We next come to the third part of the Bill, which provides for a cess on a special description of immovable property, such as mines, quarries, tramways, railways, and any other description of property not brought under assessment by the other provisions of the Bill. The cess committee made no special provision for this kind of property, being of opinion that it would be met by the provision for an assessment either as land or as house property; but it was considered that unless a special mode of assessment was provided for them, the rate fixed under the other provisions of the Bill would not fairly meet their liabilities. Railways especially, derived great benefit from the construction and maintenance of roads, and should pay a fair proportion of the tax. For these reasons, special provision had been made to regulate the cess upon this particular kind of immovable property. The only provision in this part of the Bill, to which he need call attention, was that for determining the valuation upon which the rate should be fixed. The cess upon land was fixed upon the *gross rental*: here it was proposed to call upon the proprietor to give in a return shewing the *annual profit*, and on their failure to do so, the collector might make a valuation, and if he was unable to do so, then six per cent. upon the value of the property would be taken to be the annual profits, and the assessment would be made on that calculation. There were no other provisions in this part of the Bill to which he (Mr. SCHALCH) need draw the attention of the Council.

In the third part we come to the cess on houses. There was no doubt that there were very serious objections to a cess on houses in the ordinary acceptance of the term. He himself was strongly opposed to one. To meet the requirements of the Secretary of State, that all property accessible to the rate should be brought within its operation, it was now proposed to make this portion of the Bill what he would call "alternative," that is to say, the cess under this

part would fall only on those portions of immovable property which had not been assessed under any other part of the Act, except in the cases where a profit might be made by a profession or trade independently of any connection with the land. It was also proposed to exempt from the operation of this cess all municipal towns, because, under the Acts which constitute these municipalities, they had to provide funds for the maintenance and repair of roads within their respective limits; and as the general community used those roads without themselves contributing to them, municipalities had a fair claim to use the roads of the general community without paying for their maintenance. Municipalities, then, would be exempted, as also all connected with the land who paid a cess under the second part, and the proprietors of mines, quarries, and railways, who paid under the third part. It was also proposed to meet the case of the indigent, that no house, the value of which was under one hundred rupees, should pay the rate, except in the case of persons carrying on trades and professions. By these exemptions, the house tax would be limited to very small proportions, but he thought that so far from this being an objection to the Bill, it would be a gain, because as long as those that were exempted paid under another part of the Bill, we should avoid a rather troublesome procedure which must be enforced whenever the house tax was introduced. Where there might be any local bodies, such as a panchayet under the Chowkeedaree Act, it was proposed to make over to them the assessment and collection of the cess, so as to follow, as far as possible, the desire of the Secretary of State, that the assessment should be made by the parties themselves who had to provide the funds; but in those places where there were no such bodies special assessors must of necessity be provided for.

We now come to the last and one of the most important parts of the Bill, which was the constitution of the local bodies. It was proposed to constitute in each district a district road committee, of whom two-thirds must be persons unconnected with the Government. These would ordinarily be appointed by the Lieutenant-Governor, but power would be taken under the Bill to provide for the election of members in special cases where it might be considered expedient to follow that plan. The functions of these committees would be important. It would rest with them to determine what works were to be undertaken for the benefit of the district; and if the statement given by the committee of such works, be carried by three-fourths of their number, Government would have no power to interfere. It was only where the statement was carried by a less majority that the Government could cause alterations to be made in the estimate. The district committee would further have to determine the rate on which the cess should be levied. The Cess Committee in their report had fixed the maximum of the rate at one-third of an anna on each rupee of the annual value of the property to be taxed. But it was now proposed to raise that maximum to one-half of an anna; and the reason for doing so was, because the Cess Committee in their calculations upon which they based the sufficiency of the maximum of one-third of an anna, had forgotten a very important element in the calculation. They found that the requirements of the Government might be taken at about thirty lakhs, and they considered that taking the gross rental of the country at twelve crores, a rate of one-third of one anna on the rupee, supplemented by the rate from the house tax, and certain contributions from Government, would give thirty-seven lakhs, and they therefore fixed the rate at that amount. They forgot, however, that the application of these funds was purely local, and confined to the districts in which they were raised. It would often happen that one district might require a rating of more than one-third of an anna, and another one, being altogether better provided with communications, the rate in it might be fixed at a less amount; and consequently the total sum that would be raised by the cess would be less than the total sum that would be required for the country generally. It was therefore proposed that the maximum amount of the cess should be raised to one-half anna. It would, however, rest with the road committee at what amount to fix that rate, whether to go up to the maximum rate or not, as they might think fit.

In addition to the district committees, power was given to appoint sub-divisional committees: their duties would be in immediate subordination to the central committee, and to advise the latter as to their wants and requirements.

Lastly, he might mention, that the valuation upon which the cess would be calculated would extend over a period of not less than five years. It was thought very desirable not to have too frequent valuations, and it was hoped by this provision to avoid unnecessary harassment to the people.

The purposes to which the funds can be applied are distinctly stated in the Act itself, as the maintenance and construction of roads, the improvement of rivers, khalls, and canals, provided the latter were not works constructed purely for purposes of irrigation, the cost of which had hitherto fallen on the imperial funds. It was provided that the amount assessed in any one district must be expended in that district, except where the district road committee might think it advisable to assist a neighbouring district by the allotment of funds for the maintenance and construction of works which would be of common utility to both, and even in such cases no allotment could be made except with the sanction of the Government.

He thought he had now explained most of the important provisions of the Bill. He might mention that he had been requested to bring it forward, because, as president of the Cess Committee, he had had the advantage of knowing the circumstances under which these proceedings had been initiated, and the reasons which guided that committee in preparing their draft.

He thought that the Bill, as now prepared, did in a great measure meet the requirements of the Secretary of State, and certainly conferred on the people a very large degree of self-government for managing their own affairs. Having said this much in favor of the Bill, he could not but admit that it was open to much discussion and probably many objections. The first and foremost objection might be that by levying a tax upon land, the Bill violated the pledges of the permanent settlement. The extent and effect of the permanent settlement was a question which had been frequently discussed, and very lately at great length in another place. He would not now take up the time of the Council any longer on this point, but he would only say this, that he held that the permanent settlement clearly and distinctly defined the right and title of the zemindar in relation to the Government, and had, on the other hand, bound the Government not to increase their demands for land revenue, but that it in no way freed the zemindar from sharing the burdens of such taxation as might be imposed on them in common with the general community. These views, no doubt, would not meet the approbation of those who claimed exemption from taxation under that settlement, and who must more or less be biassed by their interests in the views they might adopt in regard to the extent of that settlement; and as they formed a very large party, he thought it was to be regretted that it had become necessary to assume a form of taxation which mixed up the question of taxation very much with the land revenue; but as long as immovable property was made the subject of such taxation, he did not see how this could well be avoided. For his own part, in a paper he had written in connection with this subject, he had advocated the adoption of an increase of the salt duties, rather than the imposition of this form of taxation, because such an increase would give to the Government what it wants without oppressing the people, and without in fact their feeling that they were taxed at all. But since he had written that paper, His Honor the President had laid before us a statement of the local finances, and he thought that no one who had seen that statement could not but feel fully convinced that it would not be long before we should be required to advise the Government, not only on the question of local taxation, but also on the question of provincial taxation. His Honor had followed the wise course of incurring no expenditure beyond the funds at his disposal by adopting the simple plan, as he had stated, of "cutting the coat according to the cloth." But from the spirit of material improvement and extension of education in Bengal, the requirements of the province were becoming so extensive that the funds at the disposal of Government would not enable the Government to do that justice to the people that ought to be done. If it should be necessary to have recourse to provincial taxation, he believed that an increase in the salt duty only would prove the most suitable for that purpose, and therefore, it must be held in reserve. For local purposes we must have recourse to local means; and although this Bill was far from being all that he should wish it to be, he trusted that it should be found, in the absence of any better measure, fairly adapted to serve the purpose for which it was designed. He trusted that in its progress through committee it would receive grave consideration, and come back to the Council in an improved form; and he hoped specially, that the provision of the Bill making arrears of the cess recoverable as arrears of revenue, might be eliminated, and that the Bill would be re-presented to the Council in a form which would render it acceptable as a good, working, practical measure.

BAROO DEGUMBER MITTER said, the statement of objects and reasons did not, to his thinking, sufficiently make out the necessity for the present measure. One could not avoid inferring from it, that the imposition of a local cess had been deemed necessary not so much for the purpose of keeping intact the existing means of communication, whether by roads or water, as of effecting improvements upon them. He did not for a moment question the desirableness of some improvement in that direction, but he certainly did think that it was not a crying want—not such as should be met by the imposition of a new tax, at any rate in Lower Bengal, where we had a net-work of khāls and rivers affording every facility for locomotion and transport at a much cheaper cost than by roads. In fact, roads in Lower Bengal had in many instances been known to have caused more harm than good, by impeding the surface drainage of the country, and thereby contributing to the generation of miasmatic fevers which, it might not be unknown to His Honor, had been epidemically raging in different parts of the Hooghly and Burdwan districts, ever since something like a *furor* had set in for roads, consequent upon the introduction of railways. He thought that in dealing with this matter of roads you might with good reason, and without retarding the material development of the country, adopt the same policy which you had so wisely adopted in respect of some of the provincial services, viz. cutting your coat according to your cloth. Improvements were very good in their way, but they were not more pressing in this department than in others, and he should be afraid to admit that as a sufficient plea for introducing novel and harrassing schemes of taxation. In fact, if such a plea were to hold good, there would be no limit to taxation, as there could be no limit to schemes of improvement in these days of railways and electricity, however contrary to expectation those so-called improvements might very often turn out in their actual results. With due deference to the hon'ble mover of the Bill, he must say that he could not admit as sufficient the grounds on which he sought to introduce this measure of taxation, though he felt quite confident, from His Honor's known repugnance to burden the country with additional taxes, that even if this Bill passed into law, it would not be enforced except upon absolute necessity.

As regards the main principle involved in the proposed measure, viz. the liability or otherwise of the lands in the permanently settled estates in Bengal to additional taxation, the question having been already disposed of in the affirmative by the highest executive authority, this Council, he supposed, had no other alternative than to carry out that order in all its integrity. He would therefore refrain from making any observations on that point. But it appeared to him to be rather strange that almost the only ground on which the Secretary of State justified this additional imposition on land should have been entirely lost sight of in the framing of this Bill. On referring to His Grace's despatch on this subject, dated 12th May 1870, he found it repeatedly stated, that to justify an additional cess on land, the same must be imposed alike on all property accessible to the rate. The words of the despatch were (para. 11)—

"The best method of making this distinction, and of making it clear, is to provide that such cesses should be laid upon the owners of land only in common with other owners of property which is of a kind to be accessible to the rate."

Again (para. 17)—

"And that when such rates are levied at all, they ought, as far as may be possible, to be levied equally without distinction and without exemption, upon all the holders of property accessible to the rate."

And yet, notwithstanding this indispensable condition attached to the levy of a cess on land and insisted upon in the despatch, and notwithstanding the interpretation put upon this part of the despatch by His Excellency the Viceroy in Council, as meaning that the rate should be levied upon all property, both real and personal, the Bill in question had exempted all personal property from taxation, thus throwing an additional burden on land. The only explanation offered in the statement of objects and reasons for the exemption was the bare affirmation "that immovable property of all kinds had been generally considered as justly accessible to a road rate."

If, for purposes of a road cess, it should be deemed necessary to impose an income tax, he did not see any reason why such a tax should be confined to land alone. It should be borne in mind that in the despatch he had just referred to, a cess on land for roads was justified precisely on the same ground as that for education; and if personalty was entitled to exemption in the one case, it must be so in the other; and yet it was not to be for a moment contended that the landholders were more interested in the moral elevation of the country than the fund-holders or the merchants. Again, the despatch said (paragraph 20):—

"I observe that you contemplate the extension of the cess to towns and villages. There is indeed no reason why the burden either of roads or of education should be thrown exclusively upon the agricultural classes, when other classes are equally interested in the expenditure, and have property of a kind which can be made accessible to rates."

And yet the towns were exempted from local rating, because they contributed to municipal rates, though the townspeople were quite as equally interested in the district roads as any one living out of town could be.

His next and last objection to the Bill on grounds of principle was, that it had not kept clearly in view the purposes and objects of local taxation. On this point the words of the despatch were (paragraph 22)—

"For this purpose it is, above all things, requisite that the benefits to be derived from the rates should be brought home to their doors,—that these benefits should be palpable, direct, immediate."

Now, was it to be for a moment supposed that an agency working at a distance of it might be, from 40 to 50 miles from many parts of the district, would be able to bring home to the doors of the rate-payers the benefits to be derived from the rates, and make those benefits palpable, direct, and immediate? The requirements of the different parts of a district might be totally different. What was to ensure that the different requirements of the distant parts would be attended to and satisfied, unless the parties directly interested in those benefits had a share in the management of the funds? The appointment of sub-divisional committees provided in the Bill, with power to offer suggestions, would for all practical purposes go a little way, he was afraid, to supply this want. Again, it was not to be denied that there were various parts in a district, and embracing, too, large tracts of country where roads were not wanted, and where water communication might not require any improvement, and yet, under the scheme of taxation recommended in the Bill, those parts would go on contributing to the road cess without ever reaping any benefits from it. This surely was not bringing home to the doors of the rate-payers the benefits to be derived from the rates, nor were any benefits conferred upon them which were palpable, direct, and immediate, for the sums they had been punctually and, it may be, monthly contributing. The fact of the matter was, that a district in Bengal was much too large to be adopted as a unit for purposes of local rating, and you would scarcely be carrying out the instructions of the Secretary of State, or your own doctrine of local taxation, by adopting the scheme contained in the Bill. It might be said that the scheme in question was precisely the same that had been recommended by the Cess Committee of which he was a member. His reply to that was that neither himself nor any member of the committee clearly apprehended at the time the distinction to be observed between a local, provincial, and an imperial tax, as the same had been brought home to us of late by the repeated discussions on the subject, and by His Honor's own exposition of the principles which should govern each. On these grounds he would move that the Bill in its present form should not be permitted to be read in Council.

RAJAH JOTEENDRO MOHUN TAGORE said that the question of imposing a cess on the permanently settled lands of Bengal had been almost discussed threadbare. Eminent lawyers like Sir Erskine Perry and Sir Barnes Peacock had given their decided opinion as to the legal bearing of the question; and statesmen of wide Indian experience had also clearly recorded their views on the subject, as we see from the education blue book lately published. He had nothing new to add, and he would not attempt to hold his "farthing rushlight to the sun." It had been said that the Government had no intention whatever of breaking the stipulations of the permanent settlement, and a distinction had been attempted to be drawn between land revenue and land tax. He confessed that to the natives it seemed to be a distinction without a difference; for so long as the demand was upon the land, and was to be recoverable as arrears of revenue, it mattered not under what name that demand was to be made; and so long as the landholders found that it took away so much of the profits, the enjoyment of which had been solemnly guaranteed to them, they could not but look upon the demand as an infringement of the promise made to them by Lord Cornwallis, and ratified by the British parliament. Besides, the cess, the rate of which was to be gradually increased for other purposes, as it appears from one of the despatches of the India Government to the Secretary of State, was as much an addition to the "public assessment" permanently fixed, as any enhancement of the land revenue could be, for virtually the effect would be the same. It would be poor consolation to the zemindars to know that it was a cess and not an enhancement of land revenue they were called upon to pay when the fixity of the public demand on their lands would be in either way equally destroyed. He perfectly agreed with the hon'ble member on his right (Baboo Digumber Mitter) as to the injustice of singling out land for the purpose of taxation. He could not understand why holders of other than immovable property, who benefited equally from the construction of roads, should not be made to contribute their share of the burden. It was said that there was great difficulty in reaching other kinds of property; but, he submitted, was that difficulty any reason for doing injustice to any one class of property holders? Then it must be known that landholders who had sub-let their estates permanently, and had reduced themselves to the position of mere annuitants, or those who had purchased the *malikana* of *putnee talooks* by way of investment of their capital, would derive no benefit whatever from the improvement of the land. While such persons were to be included in the operation of the proposed tax, he did not see why fund-holders should not be made to pay.

It was said also that in England the land bore the whole burden of such taxation; but the fact was overlooked that in England land did not bear any other share of the revenue except these rates and taxes. But the case was quite different in India. Here we had already a heavy land revenue to pay. It struck him as somewhat singular that an analogy should be instituted between England and India when a tax was to be imposed; but when the people asked for a share in the government of the country, we were told that India was not England; and yet poor India was to be considered as England for purposes of taxation. It could not be denied that India was a country peculiarly unfitted for any kind of direct taxation. The fact that the Government had been obliged to raise the limit of taxable incomes from Rs. 500 to Rs. 750, in order to prevent the oppression of the poor, went to prove a great deal. Now this cess, it must be remembered, would reach incomes of the lowest grade, even down to those of the cultivating ryots, and the amount of oppression that was likely to take place could very well be imagined. He thought it would not mend matters by importing the agency of the zemindar to collect the rate, for the zemindars themselves had to employ *gomashtas* to collect their own rents, and the work of collecting the cess would of necessity be entrusted to these *gomashtas*. It was well known that for the sins of omission and commission of their *amlahs* the zemindars had already much to answer; and would it be any safeguard against oppression if these men were employed to collect the rate? He thought not.

But we knew that the Secretary of State had already given his decision on the question of the proposed cess, and it was not for him (Rajah Joteendro Mohun Tagore) to hamper the proceedings of the local Government by raising factious opposition. He would take the liberty, however, of saying that as the landholders of Bengal had sent up a petition to parliament embodying their grievances, and as he did not see any such emergency which called for immediate legislation upon this subject, he thought it would be an act of grace on the part of the Government if they would defer the consideration of this measure until the final decision of the highest tribunal was known. He thought such a course the more desirable, as, if the decision of parliament should be against the zemindars, it would set at rest for ever all questions as to the principles of this measure; and if that decision should be in favor of the zemindar, as he hoped it would be, he thought that the debates and discussions which would be necessary to carry the Bill through the Council would then be found to have been so much labor lost.

Under these circumstances he thought it his duty to support his hon'ble friend, Baboo Digumber Mitter.

MR. RIVERS THOMPSON said, he ventured to ask precedence of the hon'ble member opposite who had risen to speak (Moulvie Abdool Luteef), as he wished to have an early opportunity of making some remarks on this important Bill, because he had taken some part in the long

correspondence which had passed upon the subject, and because, more recently, he had been associated with many able and experienced officers in the committee which was appointed to report on the question of local taxation. He wished also to offer some observations on the addresses which had just been made to the Council by the hon'ble members on his right. The hon'ble member who last spoke had strongly urged the desirability of a postponement of the consideration of this Bill in the present Council, on the ground that a large portion of the native community especially interested in the principle said to be involved in the measure now under consideration, had petitioned parliament on the subject of the orders of Her Majesty's Secretary of State, and pending an authoritative decision upon the question raised, it would be premature, in his opinion, to proceed with legislation on the subject here.

Now, considering the very large interests involved, and the necessity which the Government had recognised of the fullest discussion of its proposals, he should be the last person who would object to any postponement which those who desired information on the Bill, or time for consideration, might reasonably suggest. It had been urged, and it was supposed by one of the last speakers, that discussion on the principle of this measure was precluded by the definite orders received on it from England. He (MR. THOMPSON) was not sure that such an opinion could be accepted, and for his own part he might say that he was quite prepared to take his stand with those who, in a question of this kind, in which a very important principle was involved, neither recognized the finality of the views expressed by the Secretary of State in his despatch, nor the orders issued by the Government upon it. For the independence of the Council, it might be fairly asserted that we do not all stand here in the position of Government servants, and, as a matter of fact, there were many members in the Council who, holding no official appointments, might rightly consider themselves perfectly free to examine each measure submitted for their consideration entirely on its merits, independent of the opinions of the highest authority. Admitting all this—that the hon'ble member had the right to claim the most complete discussion on the principle and details of the Bill—that if he could make out a case for it, the Council would be right in allowing delay for further information or further enquiry—he did not see the soundness of the argument, that because a petition had been preferred for the interference of parliament, that which for good reasons has been so long under consideration in this country, should now be postponed till the petition referred to had been disposed of. The rapid communication which now happily obtained between India and England, resulted in an increasing number of references home from parties aggrieved by the decision of the Government in this country. If in all such cases the action of the Government was to be stayed, pending the disposal of the appeal to the home authorities, a great deal of embarrassment and confusion would ensue. The concession of the hon'ble native member's proposal would establish a very unsatisfactory precedent. It was possible, though he must say he thought it was very improbable, that the course which the hon'ble member represented to have been taken in this matter would result in altering the decision which had been arrived at, as regards the justice and equity of the form of taxation which was embodied in this Bill; and this, he thought, might be added, that if the decision of parliament should accord with the hon'ble member's views, and should set aside, as inequitable and impracticable, the imposition of rates on immovable property, including land for local purposes, it would reach this country soon enough to render inoperative any active measures which could be taken by Government, should this Bill become law; he thought, therefore, the Council would be quite justified in not acceding to any suggestion for further delay.

And now to refer to the exception which had been taken to the principle of this Bill, on the ground that the Government was violating the pledge which was given by Lord Cornwallis in 1793, and which was embodied in the Acts of the legislature of that period, as regards the permanency of the settlement then made with the zemindars. Though much had been spoken and written upon this subject, this was the first occasion in which this Council had been brought face to face with the difficulty, and if the Council is now to come to a discussion of the character and conditions of the permanent settlement, it is fortunate in finding that the question had been most fully examined and argued in the speech recently delivered by the learned law member of the Supreme Council of India, in the debate which took place upon the local rating bill of the North-Western Provinces. It appeared to him (MR. THOMPSON) that as an exhaustive exposition of the circumstances which preceded and established the permanent settlement, and of the obligations and liabilities of the zemindars which the carrying out of the permanent settlement in no way affected, the speech which he referred to left nothing to be desired. It would be waste of time to attempt to repeat, and the subject-matter would only suffer by repetition in his hands, the conclusions which full enquiry, both in official correspondence and in non-official papers, had definitely established,—first, that there was not the slightest intention on the part of Government to attempt, or to allow any kind of infringement of the permanent settlement, as they understood its provisions; and secondly, that the imposition of a rate upon immovable property, such as this Bill contemplates, in which the incidence of the tax was general, and by which the cess was indiscriminately levied from all classes accessible to the rate, was in no sense a violation of the good faith of the Government.

It was to this aspect of the question that he would confine his remarks, because it was a question which had passed through many phases, and the position which it now held as

presented to the Council in this Bill, differed, in his opinion, altogether from the position in which it was presented to the Government of Bengal for adoption in the early considerations of the measure. If the members of the Council would bear with him, he would attempt briefly to review the stages by which we had reached our present position.

The first occasion on which, as far as he could trace, the question of a local cess for local purposes was at all mooted, was in connection with the subject of the educational expenditure and the educational policy of the Government of India. In the first aspect of the question there was no reference at all to roads. As regards education, to which in the first instance it was alone restricted, the discussion arose in this wise. It might be in the knowledge of the Council that a system of primary vernacular education had been established in these provinces, which as regards its origin dated as far back as the government of Sir John Peter Grant. It was known generally as the patshala system. It would be beside the question to explain in detail the objects and scope of the system beyond stating that it contemplated an elementary education by village schools in Bengal, and that the results of the measure had exceeded all expectations, and was gradually extending throughout these provinces. The expenditure of course increased with the increase and extension of the schools, and when the special allotment in the budget for patshalas was insufficient to meet all the requirements of the system, the local Government authorized the appropriation of savings from the general grant for carrying out the system of primary education, which was working healthily and satisfactorily. The Government of India objected to this procedure. This was in March 1868. Previously, in October 1867, similar exception had been taken, and in view of the increasing expenditure and the want of imperial funds to meet them, it was declared to be the opinion of the Governor-General in Council that the main burden of vernacular education in Bengal should fall, not on the imperial revenues, but, as elsewhere, *on the proprietors of land*.

It was suggested that a voluntary cess might be considered, and that the zemindars of this province should be invited to accept the charge for primary education; but the idea was no sooner suggested than it was scouted as utterly impracticable, and not only was the idea scouted, but a very strong opinion was expressed, that the voluntary system as it was called in other places, was voluntary only in name. On the abandonment of the idea of a voluntary cess, as unsuited to the circumstances of the country, it was suggested that legislation should be resorted to, and it was intimated that a cess of two per cent. upon the imperial revenue or sudder jumma would be fair and practicable. So far, then, the cess originally proposed by the Government of India was for the purpose of education only, and it was proposed to be levied on the land proprietors only, and on them at a percentage on the sudder jumma. Clearly it seemed to him that such a proposition was unjustifiable and indefensible. Six months afterwards the instructions of the Government of India were considerably modified. The method of rating by a cess of two per cent. upon the sudder jumma of zemindars was abandoned, as it would (to use the words of the letter of the Government of India), "in the eyes of those who were not well acquainted with the true state of the case, have very much the appearance of an enhancement of the assessment imposed upon the land at the permanent settlement;" and it was considered also that the incidence of the rate would be unjust, "as in Bengal the Government revenue had ceased to be any index whatever to the actual annual value of the estates." In plain words, the plan of levying the cess *on the sudder jumma of estates* would have all the demerits of an infraction of the permanent settlement, and it was not considered worth while to impose it, as on that mode of rating the cess would yield but a very small return.

With the abandonment of that proposition it was pressed on the consideration of the Government of Bengal that the Governor-General in Council was of opinion that, taking into consideration the great urgency of the subject in view, and the wealth of the classes on whom the tax would fall, the amount to be levied should not be less than a cess of two per cent. of the gross annual value of the land.

Thus far, then, the scheme was still one of exclusive taxation on the landed proprietary, and the tax was to be at the rate of two per cent. on the gross rental received by the zemindars and others under direct engagement with the Government. And it was on this occasion that it was first ordered that the rate should be calculated with a view to including in it something for the maintenance and construction of roads in addition to the requirements of education.

Lengthened enquiries were then made, and all Government officers who from their position were likely to give valuable informations, were consulted in the matter, and a body of opinion was recorded, which enabled the Government of Bengal to represent again to the Government of India the official and non-official feelings on the subject. Generally, he might say that the opinions received were opposed to the imposition of a special tax on landholders in any form whatever. An able officer of the Government, who was now Secretary to the Government of India in the Financial Department, recorded his strong opinion that "he was unable to conceive on what grounds the cost of primary secular education was to be laid upon the proprietors of the land," and he went on to urge that the tax would be unjust in its incidence, and that it was a mistake to impose taxation of this kind exclusively on landholders on the supposition that they were a wealthy class. The hands of the Government were thus very much strengthened by the valuable reports received from their local officers; and upon this the famous letter of Sir William Grey of the 30th April 1869 was written, in which, reviewing

the whole question from beginning to end, a remonstrance was urged against the proposal of such exclusive and special legislation upon a special class, and that a class of landed proprietors who claimed privileges and exemptions upon the solemn pledge of the British Government. The answer to that letter was the despatch of the Secretary of State, which was the basis of the measure now before the Council. It seemed to him that the intention of that despatch, read in the light of the dissents which were recorded against it in the Council at home, came to this—that it acceded to the views of this Government that, irrespective of the promises of the permanent settlement, to levy rates and cesses solely upon the zemindars was unjust. This general principle was however maintained by the Secretary of State, that, given property accessible to the rate, and understanding that all who were interested in that property were made liable to the rate in proportion to their interests, there was nothing in the permanent settlement which excluded land from its liability in common with other like property from the operation of the rate, and he did not think the hon'ble member on his left could object to such a conclusion. It had been attempted in the Bill which was now presented to the Council to meet the requirements of the case as far as they could be met. The Bill proposed a tax not only upon landholders, but upon the owners of all immovable property: it therefore extended to other forms of real property besides land; and if any hon'ble member could suggest any further property which could properly be made liable, he had no doubt that the suggestion would receive the most careful consideration. He did not think any one could reasonably object to this. All immovable property was made liable to the road cess, and to the road cess alone. It had justly been held by His Honor that if the requirements of education in these provinces; or the exigencies of the Government demanded that there should be another call in the form of taxation for educational purposes, such taxation should be imposed, not as was at one time suggested, "by the mere addition to the rate of this cess," but that the question should be separately and independently considered, solely upon its own merits.

The Bill before the Council seemed to him to be a great improvement in this respect over the Bill recently passed in the North-Western Provinces for the imposition of a local rate. There the funds raised under the Bill were to be appropriated to meet the deficiency in the provincial services, and it was not exclusively confined to one object of a local character, but extended to education, sanitation, police, and other purposes. Here the cess was confined to one local object, and the funds to be raised under the Bill would be raised and administered by local bodies. He thought the principle was right, that on the first introduction of the measure the members who should compose those local bodies should, after communication with the local authorities, be selected and appointed by the Government, and that these local bodies should be assisted by sub-divisional committees in carrying out schemes of local improvements.

He would conclude by observing that the decentralization scheme, which had recently been introduced, placed upon the local Government larger responsibilities and duties. By it the Bengal Government was brought into a generous competition with other Governments as regards all matters which affected the material progress of the country. It would be a great misfortune if Bengal, which could put forward a claim to some precedence, should show any hesitation in a question like this which concerned so vitally its own interests. He believed it was one of the members of the British Indian Association who had recently said that the province of Bengal possessed the richest soil, the largest population, and the most peaceful subjects of Her Majesty in Asia. A race enjoying such a position and such natural advantages should not be backward in contributing to the development of its own resources. The hon'ble member (Baboo Digumbar Mitter) had already given the Government much valuable assistance in preparing the measure now under consideration. He (MR. THOMPSON) was sure that he would not withhold his further aid in maturing and completing the Bill, and perhaps he would be the first to admit in common with others who are now in opposition, if some ten years hence the objects of the Bill are fully realised, that the increase and extension of district roads and communications had added to the prosperity and wealth of his large estates.

MOULVIE ABDOL LUTEEF said, he thought it to be his duty to support this Bill, not solely because, as a servant of Government, it might be presumed to be his duty to vote on the side of authority.

Looking, however, to the circumstances under which the measure had come up, not by any means for discussion, but for resolution into practicable shape and a workable organization, he did not see what could be left to any man, whether in or out of office to do, but to throw the weight of all his information and intelligence on the side of the local Government, so that we might have not a weak, immature thing, born of opposition, and made up of jarring, ill-assorted elements, but a harmonious and consistent and compact piece of legislative art, built upon accurate knowledge and amicable intention.

It needs only to be remembered that the principle of the Bill had been considered elsewhere, and the hon'ble members of this Council were charged with the task of giving effect to it in the manner least likely to be obnoxious to the classes of the population which were to be affected by it.

It was in this spirit that he conceived we were bound to aid the local Government in rendering the bitter pill of fresh taxation as palatable as possible, which could only be done by our agreeing to bring together all the special knowledge which each of us may have acquired in his line of life, and which may be utilised at this moment, for the common advantage of the people.

It was in this spirit that he ventured to offer a few suggestions which, if they commended themselves to his hon'ble colleagues, might be made the basis of a few amendments in the Bill before the Council.

The incidence of the cess, as the Bill now stood, was made to affect all holdings alike. In his opinion, some exceptions seemed to be called for on behalf of ryots of the lowest class, who had hitherto been exempt from taxation of any kind whatever.

In this view he would exempt koorfa ryots who cultivated for others; also ryots whose holdings did not pay more than Rs. 50 per annum to the zemindar.

It was admitted on all hands that there must be a limit to taxation, and that in going down the scale of incomes to be brought within the collector's shears, we must avoid those classes whose means of subsistence would be endangered if they were subjected to taxation, however light.

He thought the classes he had indicated were in this condition, and that we ventured upon dangerous ground if we touched classes whose only property was the labor of their hands, and whose existence was bare toil from year's end to year's end.

He also thought that, in accordance with the principle which had regulated the proceedings of the State on other occasions, lands belonging to mosques and temples should be exempted from the cess.

It was true that these were points which might well be left to be settled in committee, but that was no reason why he should not beg permission of the Council to express here the opinions which he happened to have formed on the subject.

With one more suggestion he should conclude. The Bill required every zemindar and holder of any tenure to lodge, at the collector's office, a return of all lands comprised in his estate in the form in schedule A, part IV of which, as far as he was able to make out, appeared to relate to lakhiraj lands.

These were not exempt from the local cess, and the zemindar or tenure-holder had to pay in respect of these lands as in respect of his own, recovering the same from the lakhiraj-dars, with a fixed remuneration for the trouble of collecting the cess from them.

Now, it was well known that from time immemorial there had been a constant struggle going on between the zemindars and the holders of lakhiraj lands in Bengal, and the Bill gave the former the very opportunity which they wanted for interfering with lakhiraj estates.

There was no doubt that a great deal of advantage would be taken of this provision, and that endless disputes and endless litigation would be the result of this provision.

He was of opinion that some provision should be made for the collection of the cess from them without the interposition of the zemindar.

With these exceptions he gave his vote for the introduction of the Bill.

MR. BERNARD said he would not trespass on the time of the Council with any remarks on the details of the Bill which has been so lucidly presented to the Council by the hon'ble member for the Board of Revenue. The details of such a measure must indeed be supremely important; but the present Bill was framed after much discussion by a body of Native and European gentlemen, who knew the peculiar circumstances of the province for which this Council legislates. If the Bill should pass the first reading to-day, it will be committed to select members of this Council who will scrutinize all its details.

He would not trouble the Council with any remarks on the bearing of the permanent settlement on the principle of the Bill. The Secretary of State and the legal member of the Supreme Council had fully explained that land held under a permanent assessment of the land revenue was liable, along with other property, to assessment and to special taxation for local purposes. The hon'ble member opposite had discussed this point with impartiality; he admitted that the taxation proposed by the present Bill was just and fair; and yet we must all have seen that he had a deep sympathy with the zemindars' side of the question.

He trusted that the land-holding classes of Bengal would accept the principle of this Bill with such loyal readiness as they might have to show; and that the zemindars, their representatives, and their organs, would aid the supporters of the Bill in improving its details. If an outsider might be allowed to offer counsel on such a matter, he strongly advised that the zemindars should accept this instalment of extra taxation which touched them in common with other property holders, and which provided for spending on the improvement of their properties all the money which might be raised. From an outsider's point of view they certainly would be wise to acquiesce. If the Bengal provinces were governed by a representative body from all India—that is, from the nations whose soldiers and revenue protected the people of Bengal—if the Government were indeed such a representative Government, it would never tolerate that Bengal estates should be improved and opened out by expenditure from the surplus revenues of less favored provinces. If the principle of the present Bill were to be wrecked by any opposition within this Council, or without its walls, the result must certainly be that some far stronger measure must force itself on the legislature a few years hence. The Indian Government indeed was not a representative Government, and it therefore must hesitate at reforms which a popular assembly would assuredly introduce. But after all no Indian Government and no Indian legislature could afford to be much behind intelligent public opinion; perhaps it ought to be at least abreast of such opinion, and it could hardly be denied that the majority of educated Natives and Europeans in India hold very strongly that if roads were wanted in the

interior of Bengal, such roads must be made and maintained at the cost of the people of Bengal.

If roads were wanted;—but perhaps it might be said that the rivers and back-waters of Eastern Bengal sufficed for her wants; and that the funds already available would suffice to keep up a decent system of roads over the rest of the country. He would submit that so far official papers, to which he had had access, shewed such had not been the opinion of the people who knew Bengal best. The most honored of our governors, Sir John Grant, inaugurated the present scheme of road-making in Bengal. He seemed to have held that the districts of Bengal were terribly in want of roads. He (MR. BERNARD) held now in his hand a paper drawn up by Mr. F. Boyce, who perhaps knew the public works literature of Bengal as well as any man now living. This note shewed that 16,000 miles of road had been begun in Bengal, and that out of these 16,000 miles 1,300 only have been completed. He considered that 80 lakhs a year might be spent on road work alone; and he puts 50 lakhs a year as the least which ought to be spent, if the road system now begun was to be completed within the next twenty years. He shewed that 40 lakhs a year was spent on Bengal roads from 1861 to 1867; in one year, 1864, as much as 53 lakhs were so spent, and from 1867 to 1869, 34 lakhs were spent on roads yearly. These large sums came partly from the imperial treasury, partly from Mr. Wilson's one per cent. income tax fund, and partly from local funds.

All this money was spent on roads alone. Barely 3 or 4 lakhs a year were spent on the canals and rivers of Eastern Bengal. Yet no one could study the early ferry fund literature of Bengal without seeing that their rivers, their canals, and their back-waters were the high-ways of the deltaic and revenue districts. From the time of Henckell, whom Mr. Westland had unearthed for us, down to the present day, all the collectors who knew their districts well, he said that in those districts carts were hardly used, and roads were scarcely wanted. But each officer could point to a river which wanted deepening, a canal which wanted clearing, or a khal which wanted opening. Mr. Westland's interesting book brought out very strongly a phenomenon, the question of maintaining our water highways, more important than ever. He shewed that the land of the deltaic country was everywhere rising; that rivers which used formerly to be navigable had silted up or had become swamps. He (MR. BERNARD) thought he might presume that this process would continue unless some great change intervened. But during the next twenty years much might be done to control and bend the forces of nature, and to keep the rivers and khals deep while the land rose around them. Such undertakings would require constant yearly expenditure. But the importance of such a work could hardly be overrated in a country where every ryot had his canoe instead of his cart, where a petty dealer had his home, and did his peddling on board his boat, and where the large dealers came with ships and barges to take away surplus produce to our great seaports.

But besides deepening the rivers and khals, there might be much to be done in improving the landing places at the chief marts. Mr. Westland told us of the Chandkhali Bazar, where thousands of boats laden with produce jostled each other in the river every weekly market day. A small outlay at the landing places and river shore would give great convenience to the frequenters of such marts.

Thus, then, we had an estimated requirement of 50 lakhs a year for roads; and we had a need for large annual outlays on the water highways of the delta districts. The Council would perhaps wish to know what funds the Government had to meet these demands. There were about 15 lakhs from the imperial assignment shown in the statement which His Honor the President laid on the table at the last meeting of this Council, and there were about 10 lakhs of gross receipts from ferry tolls and canal tolls. Surely this total of 25 lakhs was enormously insufficient for the construction and maintenance of communications all over Bengal. The Bill now presented to Council, if it became law, and if it worked well, might perhaps eventually yield 30 or 32 lakhs a year. There would thus be at the disposal of Government and of local bodies about 50 lakhs a year for the improvement of roads and water highways in Bengal.

He thought the Council would consider that half a million sterling was not too much to spend on communications in Bengal with her 220,000 square miles of country and her 50 millions of population. In the absence of any census statistics, he took the population at 50 millions, as being half way between the figure at which the population of Bengal had been set down any time during the last thirty years, and between the figure (60 millions) at which some of the best statisticians of the present day estimated the people of Bengal. The 50 lakhs of expenditure gave us one lakh of road or canal expenditure per annum for each million of the population.

If we looked at other parts of India, we should find that Bombay had 10 lakhs of imperial money, and 40 lakhs of provincial rates and taxes, for roads and other improvements. This gave from 2 to 3 lakhs for each million of the population. In the North-Western Provinces, where the country was already better provided with roads than any part of India, the Government had 47 lakhs for roads and improvements against a population of 28 millions, or 1½ lakhs for each million. In Madras the funds for roads and other improvements would be at least as high as in the North-Western Provinces, and moreover, Madras (which had been called the benighted presidency) could point to an unrivalled canal system in parts of the delta country. It might seem absurd to compare a rich country like England with Bengal; but it might be well to remember that in England local and municipal bodies spent